FINANCE AND REVENUE ACCOUNTS,

AND

MISCELLANEOUS STATISTICS

RELATING TO

THE FINANCES

OF

BRITISH INDIA.

BENGAL SECRETARIAT LIBRARY

PART II.

RECEIPTS AND DISBURSEMENTS OF EACH PRESIDENCY AND PROVINCE,

From 1st April 1870 to 31st March 1878.

Compiled in the Financial Department of the Government of India.

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PART II.

FINANCE AND REVENUE ACCOUNTS

From 1870-71 to 1877-78.

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PART II

FINANCE AND REVENUE ACCOUNTS

From 1st April 1870 to 31st March 1878.

BENGAL SECRETARIAT LIBRARY

INDIAN ACCOUNTS.

LOCAL SERIES OR THAT FOR PRESIDENCIES AND PROVINCES.

GOVERNMENT OF INDIA.

Account No. 1.

GROSS REVENUES, CHARGES, and DEFICIT of the GOVERNMENT of INDIA.

Detail of Items.	1870-71	1871-72.	1872-73.	1873-74.	1874-75	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues—								
Civil ...	2,032,369	2,264,361	2,220,255	1,828,548	1,859,062	1,917,885	1,949,117	3,581,611
Public Works ...	1,574,160	2,955,151	2,658,064	3,373,026	3,981,605	4,202,275	5,007,236	6,483,482
Military ...	494,341	446,370	496,133	540,202	584,231	556,497	502,125	459,684
GRAND TOTAL ...	4,100,870	5'665,882	5,374,452	5,741,776	6,424,898	6,676,657	7,458,478	10,524,777
Gross Charges—								
Civil	6,050,810	6,097,033	6,388,211	6,094,858	5,786,700	6,638,949	6,875,705	6,921,023
Public Works ...	370,005	440,477	1,010,031	1,070,218	1,519,306	1,512,819	1,487,896	1,973,803
Productive Public Works, Capital Expenditure	13,836	200,173	496,629	625,994	768,766	629,691	512,303	815,143
Military ..	6,512,574	6,545,844	6,510,160	6,503,239	6,577,124	6,606,867	6,596.684	6,892,000
GRAND TOTAL ...	12,947,225	13,283,527	14,405,031	14,294,309	14,651,896	15,388,326	15,472,588	16,601,969
Result—								
Deficit—In Civil Department ...	4,018,441	3,832,672	4,167,956	4,266,310	3,927,638	4,721,064	4,926,588	3,339,412
Deduct—Net Public Works Receipts	1,190,319	2,314,501	1,151,404	1,676,814	1,693,533	2,059,765	3,007,037	3,694,536
	2,828,122	1,518,171	3,016,552	2,589,496	2,234,105	2,661,299	1,919,551	—355,124
Add—Net Military charges ...	6,018,233	6,099,474	6,014,027	5,963,037	5,992,893	6,050,370	6,094,559	6,432,316
Total Deficit* ...	8,846,355	7,617,645	9,030,579	8,552,533	8,226,998	8,711,669	8,014.110	6,077,192

Account No. 2.

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL, MILITARY and PUBLIC WORKS DEPARTMENTS.

Civil—								
Land Revenue .	24,071	66,780	66,802	64,655	61,559	68,678	74,357	82,088
Tributes and Contributions from Native States	85,650	246,638	253,603	287,894	246,266	244,654	209,605	208,350
Forest .	7,525	9,480	8,722	11,181	5,036	40,936	7,932	10,645
Excise on Spirits and Drugs	18,489	18,721	21,594	16,409	17,194	18,137	18,911	19,432
Carried over ...	135,735	341,619	350,721	380,139	330,955	342,405	310,805	320,515

* From 1870-71 to 1875-76 the figures shown here differ from those in the Finance and Revenue Accounts. These discrepancies arise from the inclusion now under Revenues and Charges the following, which were shown in Finance Revenue Accounts under "Account Current with London"

Net Traffic Receipts of Guaranteed Railways...	£1,667,863	£1,931,781	£2,632,764	£3,325,065	£3,946 779	£1,936,477
Guaranteed Interest paid and surplus profits made over to Railway companies	£78,982	£100,559	£117,431	£120,251	£126 009	£239,301

REVENUES] Account No. 2 —*continued.*

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL, MILITARY and PUBLIC WORKS DEPARTMENTS—contd.

Heads.	1870-71.	1871-72.*	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department —*continued and brought forward* ...	135,735	341,619	350,721	380,139	330,955	342,405	310,805	320,515
Assessed Taxes ...	80,350	41,048	41,468	3,569	1,548	1,443	123	33
Customs ...	...	...	...	...	...	...	...	134,945
Salt ...	...	65,914	88,255	76,321	70,138	93,019	98,353	1,484,254
Stamps ...	5,313	14,133	18,219	20,946	19,081	23,550	26,260	23,472
Mint ...	15,615	43,341	15,408	28,015	90,390	58,450	116,205	197,614
Post Office ...	805,235	820,894	580,443	93,120	98,816	92,063	98,055	98,488
Telegraph ...	227,402	206,580	229,186	246,425	272,763	291,918	326,461	352,281
Law and Justice ...	37,847	33,709	30,707	31,065	28,989	28,961	31,298	29,293
Police ..	45	183	57	81	526	2,556	292	46
Marine ...	...	...	...	...	..	349	9	407
Education ...	870	5,392	6,732	7,299	6,047	1,807	1,056	965
Medical ..	...	...	4	20	626	3	54	110
Stationery and Printing ...	4,029	3,329	5,505	9,963	6,072	8,725	6,995	...
Interest ...	188,018	180,764	287,647	264,418	265,371	283,708	258,055	265,221
Receipts in aid of Superannuation, Retired, and Compassionate Allowances ...	367,851	227,405	238,256	239,220	234,048	268,515	113,389	102,748
Gain by exchange on transactions with London ...	106,361	209,700	286,657	374,634	376,888	365,372	465,081	525,816
Miscellaneous ...	57,698	70,350	40,990	53,313	56,804	55,041	96,626	45,403
Total Civil ..	2,032,369	2,264,361	2,220,255	1,828,548	1,859,062	1,917,885	1,949,117	3,581,611
Military—								
Effective Services—								
Army and Garrison Staff ...	...	...	...	..	...	...	..	35
Regimental Pay, Allowances and Charges ...	693	549	4,452	1,053	1,385	1,785	4,166	1,985
Commissariat Establishments. Supplies and Services .	296,582	288,444	304,898	298,857	326,937	311,981	300,567	288,114
Stud and Remount Establishments, Supplies and Services	20,636	15,136	28,614	26,579	17,933	17,199	15,246	6,864
Clothing Establishments, Supplies and Services ..	24,918	29,401	27,611	25,804	33,496	37,179	43,096	43,642
Barrack Establishments, Supplies and Services ...	4,923	5,350	742	543	607	1,025	845	324
Administration of Martial Law	489	342	397	155	53	22	18	225
Medical Establishment, Supplies and Services ...	30,894	37,508	47,787	59,091	60,662	48,126	40,185	40,751
Ordnance Establishments, Stores, and Camp Equipage ...	88,866	52,896	67,497	102,293	93,153	95,632	57,435	37,225
Education ..	4,485	2,561	361	456	872	765	680	886
Sea Transport Charges ...	8,953	2,791	833	282	390	482	350	281
Miscellaneous Charges ...	12,902	11,392	11,608	14,834	40,895	35,302	31,191	29,986
Non-Effective Services—								
Military Pensions ...	...	...	...	...	1,148	232	154	150
Widows' Pensions and Compassionate Allowances ...	...	...	1,333	10,255	6,700	6,767	8,192	9,216
Total Military ...	494,341	446,370	496,133	540,202	584,231	556,497	502,125	459,684

* From this year inclusive the receipts and charges of the Rajpootana Agency and the Civil District of Ajmere were transferred to the accounts of the Government of India from those of the North-Western Provinces.

Account No. 2 —*continued.* [REVENUES

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL, MILITARY and PUBLIC WORKS DEPARTMENTS—concluded.

Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Public Works—	£	£	£	£	£	£	£	£
Ordinary—								
Rents of quarters for Officers, Rents of buildings, &c. ...	4,618	5,680	13,874	15,962	16,592	16,704	18,913	20,105
Sale Proceeds of buildings, Barrack furniture, &c. ...	558	11,843	5,485	4,031	3,332	3,692	2,429	3,481
Value of materials received from old buildings ...	...	...	...	...	...	...	430	830
Recoveries of deferred fees from the Students of the Royal Civil Engineering College ...	...	...	...	...	...	194	248	375
Exchange ...	1,121	3,399	4,619	5,078	3,357	3,723	19	25
Unclaimed deposits ...							160	46
Recoveries from Barrack damages ...							1,205	1,971
Fines, Refunds and Miscellaneous ...							647	856
Miscellaneous petty receipts realized by Civil Officers ...	...	7	100	62	1	26	33	30
Contributions ...	...	1,242	...	...	...		...	...
Total ...	6,297	22,171	24,078	25,133	23,282	24,339	24,084	27,719
Revenue from Productive Public Works—								
Irrigation—								
Miscellaneous Receipts ...	...	1,199	1,222	1,102	1,023	28	21	579
State Railways—								
Gross Traffic Receipts—								
Rajpootana—Delhi District ...	...	...	...	16,893	62,524	203,102	239,349	261,434
Ditto Agra ...	...	...	...	4,043	31,295			
Holkar ...	...	...	...	790	16,702	38,349	39,272	62,666
Sindia ...	...	...	...	..	..	...	...	1,319
Total ...	...	...	...	21,726	110,521	241,451	278,621	325,419
Guaranteed Railways—Net Traffic Receipts—								
Bombay, Baroda and Central India ...	...	269,091	164,414	213,576	275,230	264,673	305,459	377,307
Eastern Bengal ...	106,122	86,296	88,413	117,360	190,914	112,076	185,214	283,036
East Indian, Main Line ...	1,461,741	1,477,904	1,524,349	1,862,806	1,885,925	1,589,266	2,088,138	2,523,276
Ditto Jubbulpore ...					137,720	79,429	171,142	238,179
Great Indian Peninsula ...	...	830,653	602,306	651,324	765,263	987,318	1,244,326	1,628,514
Madras ...	...	254,139	286,741	251,669	176,045	188,032	264,276	326,696
Oudh and Rohilkund ...	...	11,504	10,466	35,543	94,619	113,250	146,405	199,402
Sind, Punjab and Delhi ...	...	—20,214	— 88,549	148,649	267,568	532,048	199,411	400,796
South Indian ...	...	25,408	44,624	44,138	53,495	70,365	100,139	152,559
Total ...	1,567,863	2,931,781	2,632,764	3,325,065	3,846,779	3,936,457	4,704,510	6,129,765
Total P. W. Department ...	1,574,160	2,955,151	2,658,064	3,373,026	3,981,605	4,202,275	5,007,236	6,483,482

REVENUES] Account No. 3.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT

Detail or Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Land Revenue—								
Land Revenue ...	23,354	65,207	60,507	62,163	55,548	61,497	64,413	68,211
Sale proceeds of waste lands ...	27	194	97	722	1,337	478	1,108	1,076
Miscellaneous ..	690	1,379	6,198	1,770	4,674	6,703	8,836	12,801
Total ..	24,071	66,780	66,802	64,655	61,559	68,678	74,357	82,088
Tributes and Contributions from Native States—								
Tributes ...	11,392	132,477	153,828	148,134	128,638	133,596	123,797	135,199
Mahratta Chouth ...	10,811	10,811	10,811	10,811	10,811	10,810	10,811	10,811
Contributions ...	62,921	103,243	88,438	124,599	105,547	98,216	74,409	62,100
Fees on Successions ...	526	107	526	4,350	1,270	2,032	588	240
Total ...	85,650	246,638	253,603	287,894	246,266	244,654	209,605	208,350
Forest—								
Revenue from Timber and Bamboos	4,453	1 468	935	7,874	3,155	7,927	4,298	5,294
Revenue from Minor Produce	2,938	...	28	3,091	2,284	2,702	2,418	2,368
Miscellaneous ...	134	8,012	7,759	216	497	307	1,216	2,983
Total ...	7,525	9,480	8,722	11,181	5,936	10,936	7,932	10,645
Excise on Spirits and Drugs—								
License and Distillery fees and duties for sale of Liquors and Drugs	16,719	17,608	20,587	15,284	16,032	17,031	17,713	18,585
Sale of Excise Opium ...	1,138	539	475	800	911	773	902	787
Fines and Miscellaneous ...	632	574	532	325	251	333	296	60
Total ...	18,489	18,721	21,594	16,409	17,194	18,137	18,911	19,432
Assessed Taxes—								
Income Tax Collections, Penalties, &c. ...	80,350	39,810	40,177	2,304	490	147	123	33
Moturpha Tax ...	...	1,238	1,291	1,265	1,058	1,296	...	
Total ...	80,350	41,048	41,468	3,569	1,548	1,443	123	33
Customs—								
Export duty or Sugar ...	...	...		...	...	...	...	134,859
Land Customs Miscellanous receipts	...	...	...	...	...	...	...	86
Total ...	...	...	...	..	...	...		134,945
Salt—								
Sale Proceeds of Government Salt ...		65,906	88,239	76,307	70,118	92,962	87,262	567,063
Miscellaneous Fees, Fines, &c.	*18,288**	8	16	14	20	57	119	22,106
Duty levied by the Inland Customs Department ..		...		...		...	10,972	881,450
Excise Duty on Salt ...	..	...	...	.	...	...	...	13,635
Total		65,914	88,255	76,321	70,138	93,019	98,353	1,484,254

* Receipts on account of Sambhar Lake which were credited in the Accounts of the N W. Provinces.

Account No. 3 —*continued.* [REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued

Detail of Minor Heads.	1870-71.	1871-72	1872-73	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Stamps—	£	£	£	£	£	£	£	£
Sale of Court Fee Stamps ..	3,239	8,482	12,032	13,728	11,631	13,494	15,395	12,257
Sale of Commercial and other Stamps ...	1,999	5,543	6,069	6,983	7,224	9,746	10,593	11,066
Fines and Miscellaneous ...	75	108	118	235	226	310	272	149
Total ...	5,313	14,133	18,219	20,946	19,081	23,550	26,260	23,472
Mint—								
Duty on coining Gold and Silver	5,938	34,806	7,096	19,718	37,439	8,306	49,745	108,893
Gain on Copper Coinage .	3,893	2,115	...	...	...	44,527	59,604	79,290
Assay Fees ..	...	661	481	399	538	445	2	8
Gain on Coinage operations ..	2,759	4,186	4,629	5,410	49,668†	2,505	4,330	7,051
Miscellaneous, including sale proceeds of old stores, &c. ...	3,025	1,573	3,202	2,488	2,745	2,667	2,524	2,372
Total ...	15,615	43,341	15,408	28,015	90,390	58,450	116,205	197,614
Post Office—*								
Postage in India on Letters and Newspapers ...	47,292	112,454	109,562	25,712	18,044	18,663	18,208	19,179
Postage on Banghy Parcels ...	33,846	30,653	27,865					
Sale proceeds of Postage Stamps—								
Private ...	295,172	305,596	313,620	16,916	18,351	19,252	20,050	24,763
Service ...	33,540	65,548	105,330	3,850	3,930	4,186	4,308	4,515
Official Postage ..	380,778	287,521	...	...	...	...	...	...
Mail Cart and Parcel-Van Passenger Service ..	8,091	10,938	10,826	1,368	109	1,478	1,153	978
Van Dâk collections ...	...	...	...	...	14,736	6,177	6,910	5,672
Overland Money Orders ...	...	...	1,881	...	...	...	...	...
Bullock Train Receipts ...	...	...	...	44,443	42,145	41,942	47,142	42,990
Miscellaneous ...	6,516	8,184	11,228	749	1,368	223	125	248
District Post Collections ...	...	...	131	135	141	168	163	154
	805,235	820,894	580,443	93,173	98,824	92,089	98,059	98,499
Deduct—Refunds ...	...	...	...	53	8	26	4	11
Total ...	805,235	820,894	580,443	93,120	98,816	92,063	98,055	98,488
Telegraph—								
Fees on Private Messages ...	12,908	27,324	...	...	...	...	...	...
Do. on Service ditto ..	238	...	...	...	...	...	...	...
Sale Proceeds of Telegraph Stamps ...	138,930	102,662	160,690	170,100	178,915	192,538	219,955	274,479
Interest on capital cost of Railway lines and of first equipment of Railway office	...	...	...	..	...	...	9,657	10,498
Carried over ...	152,076	129,986	160,690	170,100	178,915	192,538	229,612	284,977

* From 1873-74, the Post Office receipts and charges have been distributed amongst the several Provinces.
† Including gain on Copper Coinage.

REVENUES] Account No. 3—*continued*

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77	1877-78.
	£	£	£	£	£	£	£	£
Telegraph —*continued and brought forward* ...	152,076	129,986	160,690	170,100	178,915	192,538	229,612	284,977
Cash fees on messages, including cash receipts from other Telegraph Administrations ...	...	...	5,974	2,329	1,597	2,259	5,129	4,231
Cash revenue from Hooghly River line offices, and bearing and forward Messages, &c....	..	...	2,783	2,071	1,864	1,763	2,503	3,930
Revenue in Postage Stamps ...	..	...	...	...	..	..	473	654
Sale Proceeds of Stores ...	2,603	3,199	2,060	2,684	1,186	...	...	...
Miscellaneous ...	5,456	4,566	2,339	9,901	12,979†	8,237	2,281	2,160
Ceylon Telegraph ...	932	643	9,370	9,735	7,340	8,253	9,348	10,137
	161,067	138,394	183,216	196,820	203,881	213,050	249,646	306,089
Indo-European Telegraph ...	66,335	68,186	45,970	49,605	68,882	78,868	76,815	46,192
Total ...	227,402	206,580	229,186	246,425	272,763	291,918	326,461	352,281
w and Justice—								
General Fees, Fines and Forfeitures* ...	303	1,631	1,138	2,099	1,974	1,788	1,655	1,794
Convict Receipts at Port Blair	35,673	27,877	26,439	24,214	24,920	23,787	23,695	24,861
Tullubana Fees (now Court Fees realized in cash) ...	286	2,348	238	304	112	75	263	159
Sale Proceeds of Unclaimed Property ...	25	66	82	1,248	213	452	4,428	309
Thuggee and Dacoity ..	71	36	.	...	...	...	..	...
Miscellaneous ...	482	851	1,762	1,377	357	1,242	256	1,013
	36,840	32,812	29,659	29,242	27,576	27,344	30,297	28,136
Produce of Works done by Convicts ..	639	374	528	1,286	932	1,082	458	619
Registration Fees ..	368	523	520	537	481	535	543	508
Total ...	37,847	33,709	30,707	31,065	28,989	28,961	31,298	29,293
Police—								
Miscellaneous ...	45	183	57	81	526	2,556	292	46
Marine—								
Miscellaneous ...	...		..	...	..	349	9	407
Education—								
Sale Proceeds of Publications...	5	150	6	...	14	110	309	160
Fees and Contributions on account of Education ...	865	5,174	6,707	7,258	6,022	1,119	745	805
Miscellaneous ...	..	68	19	41	11	578	2	..
Total ...	870	5,392	6,732	7,299	6,047	1,807	1,056	965

* Includes fees realized by officers of the High Court

† Includes interest on capital cost of railway lines and of first equipment of railway offices, and receipts for maintenance and technical management of Railway offices

Account No. 3—*continued.* [REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued

Detail of Minor Heads.	1870-71.	1871-72.	1872-73	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Medical—								
Miscellaneous ...	...	...	4	20	626	3	54	110
Stationery and Printing ...								
Receipts of Government Printing Press, Calcutta ...	4,029	3,329	5,505	9,963	6,072	8,725	6,995	Deducted from Expenditure.
Interest—								
Interest on Government Securities purchased for the Currency Department ...	149,039	141,943	238,884	236,500	236,500	236,500	236,660	244,855
Ditto on Shares of the Bank of Bengal ...	15,950	15,400	20,900	16,500	21,450	18,700	...	...
Ditto on Advances made by the Home Government on account of Service Funds ..	2,260	2,320	2,560	2,520	2,720	2,240	2,860	2,900
Ditto on Loans to private individuals, Native States and Municipalities ...	20,769	20,800	24,948	7,687	4,351	21,649	18,535	15,461
Miscellaneous ...	...	301	355	1,211	350	4,619	.	2,005
Total .	188,018	180,764	287,647	264,418	265,371	283,708	258,055	265,221
Receipts in aid of Superannuation, &c., Allowances.								
Subscriptions to the Military Fund ...	63,581	62,308	58,078	54,525	55,221	53,068	51,379	47,484
Ditto to the Military Orphan Fund	34,813	33,607	29,743	29,062	29,954	28,510	27,461	26,430
Ditto to the Medical Retiring Fund ..	17,340	16,576	16,894	15,989	14,721	11,929	7,299	6,618
Excess payments on account of the Military Fund ...	142,831	80,368	85,424	86,914	77,513	...	...	..
Ditto ditto of the Military Orphan Fund ...	49,828	8,496	20,852	23,166	22,158	22,812	23,661	20,346
Ditto ditto of the Medical Retiring Fund ...	59,458	26,050	25,848	27,874	31,783	146,933	..	
Contributions for Pensions, Gratuities, &c .	...	...	1,417	1,690	2,698	5,263	3,589	1,870
Total ...	367,851	227,405	238,256	239,220	234,048	268,515	113,389	102,748
Gain by Exchange on Transactions with London—								
Net gain by Exchange on Railway transactions	106,242	209,676	286,645	333,489	363,636	358,456	453,782	515,023
Gain by Exchange on other transfers .	119	24	12	41,145	13,252	6,916	11,299	10,793
Total ...	106,361	209,700	286,657	374,634	376,888	365,372	465,081	525,816

CHARGES] Account No. 3 —*concluded.*

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Miscellaneous—								
Gain by Exchange on Local transactions ...	172	2,816	2,113	7,001	1,441	291	1,055	3,962
Premium on Bills of Exchange	4,058	1,471	766	1,056	5,730	6,605	8,288	16,981
Unclaimed Bills of Exchange	2,712	566	167	306	121	78	177	82
Premium on Money Order Receipts ...	10,298	9,905	9,163	7,323	8,455	7,422	7,591	8,451
Lapsed Money Order Receipts	583	559	341	...	1,791	1,007	816	538
Unclaimed Deposits ...	7,937	5,392	2,233	908	2,275	2,974	994	518
Sale Proceeds of Durbar Presents	9,548	6,333	12,971	4,755	1,880	5,726	8,197	1,080
Sale of old Stores and Materials	207	940	...	17,064	10,124	11,387	9,577	5,103
Miscellaneous Fees and Fines	737	176	1,611	629	415	1,116	892	490
Government Audit Fees ...	...	820	1,245	1,070	1,145	2,020	1,770	1,924
Miscellaneous ...	21,446	6,941	7,783	13,201	23,427	16,415	*57,269	6,274
Assets of Famine Relief Fund transferred to Government...	...	34,431	2,597	...	...	...	...	...
Total ...	57,698	70,350	40,990	53,313	56,804	55,041	96,626	45,403

* Includes (£40,500) Premium on sale of Government shares in the Bank of Bengal.

Account No. 4.

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL, MILITARY and PUBLIC WORKS DEPARTMENTS.

Civil Department—								
Interest on Funded and Unfunded Debt ...	2,960,130	3,046,482	2,834,764	2,814,523	2,841,940	3,017,253	3,091,692	3,248,108
Ditto on Service Funds, &c....	306,545	297,110	336,540	337,511	239,642	242,445	245,618	202,043
Refunds and Drawbacks ...	10,945	9,322	8,424	5,485	22,170	16,956	13,910	31,386
Land Revenue ...	10,975	116,590	125,383	129,358	123,790	109,224	97,090	99,811
Forest ...	5,651	5,734	4,253	12,316	13,071	12,644	11,636	11,273
Excise on Spirits and Drugs...	509	581	569	421	391	390	417	307
Assessed Taxes ...	...	23	32	2	...	...	...	...
Salt* ...	...	86,085	102,501	83,386	89,310	252,207	250,602	311,338
Opium ...	...	...	...	...	...	...	...	196
Stamp ...	280	478	588	622	416	566	630	686
Mint ...	32,668	49,393	42,874	38,284	76,260	42,984	52,074	58,095
Post Office ...	613,586	616,723	617,366	181,566	46,279	36,719	35,842	35,747
Telegraph ...	380,588	366,012	362,756	330,417	349,854	405,462	371,446	376,376
Administration ...	342,673	364,926	392,645	369,858	344,076	389,025	433,069	437,228
Minor Departments ...	160,586	172,790	195,521	208,428	201,141	213,416	176,977	185,039
Law and Justice ...	164,655	94,066	121,664	124,137	126,152	132,439	145,488	142,442
Carried over ..	4,989,791	5,226,315	5,145,880	4,636,314	4,474,492	4,872,630	4,926,491	5,140,075

* From 1875-76 Includes charges of the Inland Customs Line.

Account No. 4 —*continued.* [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL, MILITARY and PUBLIC WORKS DEPARTMENTS —contd.

Grants.	1870-71.	1871-72*.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department —*continued and brought forward* ...	4,989,791	5,226,315	5,145,880	4,636,314	4,474,492	4,872,630	4,926,491	5,140,075
Police ...	9,719	30,352	18,319	19,133	20,187	18,301	18,713	19,102
Marine ...	...	...	...	...	11,167	17,091	18,419	14,507
Education ...	2,992	11,043	12,770	13,443	12,449	8,883	8,530	9,716
Ecclesiastical ...	9,890	9,900	9,072	10,823	11,150	11,066	7,969	15,352
Medical Services ...	6,584	7,581	8,057	10,612	10,384	11,919	13,095	13,042
Stationery and Printing ...	62,995	55,895	57,060	57,051	50,392	54,614	59,900	56,250
Political Agencies ...	95,918	114,226	147,064	163,269	166,290	196,176	245,520	208,085
Allowances and Assignments under Treaties and Engagements ...	164,474	164,545	167,699	182,627	198,093	166,625	156,724	162,751
Superannuation, Retired and Compassionate Allowances.	162,151	126,207	225,081	180,547	187,793	315,484	119,680	98,705
Famine Relief ...	...	...	...	...	...	...	...	5,871
Loss by Exchange on Remittances to Home Treasury ...	472,973	312,062	559,892	800,614	618,138	901,217	1,264,233	1,157,385
Civil Furlough and Absentee Allowances ...	...	...	...	...	...	...	...	7
Miscellaneous ...	73,323	38,907	37,317	20,314	26,004	64,832	36,431	20,175
Contributions ...	...	...	...	111	111	111	...	...
Total Civil Department...	6,050,810	6,097,033	6,388,211	6,094,858	5,786,700	6,638,949	6,875,705	6,921,023
MILITARY DEPARTMENT—								
Effective Services—								
Army and Garrison Staff ...	246,026	242,725	257,572	254,152	273,231	274,057	270,258	266,597
Administrative Staff ...	101,543	98,048	93,923	92,969	94,195	93,823	92,558	95,495
Regimental Pay, Allowances and Charges ...	3,692,177	3,704,039	3,704,501	3,682,641	3,751,215	3,774,591	3,759,038	3,799,709
Commissariat Establishments, Supplies and Services ...	1,249,178	1,097,861	1,191,391	1,222,490	1,224,843	1,202,797	1,223,173	1,462,910
Stud and Remount Establishments, Supplies and Services	129,919	118,460	139,336	182,760	129,427	111,946	99,807	114,068
Clothing Establishments, Supplies and Services ...	53,486	58,740	59,036	62,306	64,730	63,704	51,560	62,541
Barrack Establishments, Supplies and Services ...	199,799	218,007	132,850	131,106	107,477	108,815	111,152	130,045
Administration of Martial Law	22,785	23,231	23,745	18,737	17,560	16,067	16,561	15,618
Medical Establishments, Supplies and Services ...	216,462	205,611	203,702	215,022	231,709	216,033	212,607	233,247
Ordnance Establishments, Supplies and Services	219,826	257,180	232,284	250,243	252,488	280,022	251,120	279,062
Ecclesiastical ..	10,706	11,040	11,585	12,251	13,565	12,864	16,306	17,708
Education ...	28,072	25,292	23,286	23,854	23,790	23,083	23,138	24,233
Sea Transport Charges ...	24,339	9,896	7,210	8,617	7,238	14,864	8,867	9,819
Miscellaneous Services ..	66,109	223,673	168,248	75,818	87,630	115,713	162,093	851,91
Volunteer Corps ..	5,911	4,904	8,167	9,613	11,292	11,189	15,425	14,401
Total Effective ..	6,266,338	6,298,707	6,256,836	6,243,179	6,290,390	6,319,568	6,313,656	6,610,674

* From this year inclusive, the receipts and charges of Rajpootana, including Ajmere, were transferred to the accounts of the Government of India from those of the North-Western Provinces.

CHARGES] Account No. 4 —*continued.*

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL, MILITARY and PUBLIC WORKS DEPARTMENTS —contd.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
MILITARY DEPT.—*continued and brought forward* ...	6,266,338	6,298,707	6,256,836	6,243,179	6,290,390	6,319,568	6,313,656	6,610,644
Non-Effective Services—								
Rewards for Military Services	9,408	6,982	15,347	8,354	7,017	6,826	6,646	7,496
Retired Officers ...	5,154	5,306	7,060	5,487	29,277	22,968	15,238	9,901
Military Pensions ...	215,508	219,137	214,805	227,916	233,534	240,097	243,047	245,990
Widows' Pensions and Compassionate Allowances ...	7,593	7,298	6,854	8,152	7,029	6,961	6,971	6,743
Superannuation Pensions and Gratuities ...	8,573	8,414	9,258	10,151	9,877	10,447	11,126	11,226
Total Non-Effective ...	246,236	247,137	253,324	260,060	286,734	287,299	283,028	281,356
Total Military Department ...	6,512,574	6,545,844	6,510,160	6,503,239	6,577,124	6,606,867	6,596,684	6,892,000
PUBLIC WORKS DEPARTMENT								
P. W. Ordinary.								
Military Buildings—								
Construction ...	110,048	112,556	353,055	342,531	326,638	421,043	386,933	330,153
Repairs ...	21,533	23,690	160,287	148,245	220,536	243,430	259 732	267,999
			513,342	490,776	547,174	664,473	646,665	598,152
Barrack Furniture ...	...	...	77,314	60,619	64,465	73,887	73,374	59,254
Total ...	131,581	136,246	590,656	551,395	611,639	738,360	720,039	657,406
Civil Buildings—								
Construction ...	8,741	20,814	11,268	19,661	26,634	19,278	21,370	57,560
Repairs ...	2,958	4,646	4,330	8,537	9,141	10,861	12,419	13,370
Total ..	11,699	25,460	15,598	28,198	35,775	30,139	33,789	70,930
Communications—								
Construction ...	27,829	53,434	33,796	31,348	40,970	33,989	24,260	22,856
Repairs ...	27,078	31,614	31,205	30,697	32,217	43,185	41,628	38,472
Total ...	54,907	85,048	65,001	62,045	73,187	77,174	65,888	61,328
Miscellaneous Public Improvements—								
Construction ...	481	408	651	929	65	251	1,040	3,049
Repairs ...	...	...	...	...	...	...	...	...
Total ...	481	408	651	929	65	251	1,040	3,049
Total of Works and Repairs ...	198,668	247,162	671,906	642,567	720,666	845,924	820,756	792,713

Account No. 4—*concluded.* [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL, MILITARY, and PUBLIC WORKS DEPARTMENTS—concld.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
PUBLIC WORKS DEPT.—*contd.*								
P. W. Ordinary—continued and brought forward ...	198,668	247,162	671,906	642,567	720,666	845,924	820,756	792,713
Establishments ...	52,582	75,772	197,677	221,431	225,235	236,005	235,723	237,368
Tools and Plant ...	2,600	2,876	13,426	12,108	15,557	16,817	10,320	12,435
Proportion of 1 per cent. Income Tax allotment transferred to Local Funds ...	37,516	...	...	...	...	...	...	..
Profit and Loss ...	47	648	53	2,052	1,358	6	11	29
Minor Petty expenditure by Civil Officers ...	...	864	709	1,175	758	1,038	388	37
	92,745	80,160	211,865	236,766	242,908	253,866	246,442	249,869
Total ...	291,413	327,322	883,771	879,333	963,574	1,099,790	1,067,198	1,042,582
Add or Deduct—Variation in Balance of Stock Account, and London Invoices ...	+3,774	+8,297	...	...	...	...	...	...
Outlay in England	—4,364	+197	—3,603	—14,612	—5,183	—10,632	—969	—180
Suspense Account	...	...	—2,531	+22,383	+14,206	+363	—85,084	—61,568
	—590	+8,494	—6,134	+7,771	+9,023	—10,269	—86,053	—61,748
Total Buildings and Roads ...	290,823	335,816	877,637	887,104	972,597	1,089,521	981,145	980,834
State Railways, Capital Outlay	...	...	...	22,840	33,222	13,569	4,100	676
Irrigation Outlay ...	200	4,103	3,643	10,480	14,265	9,654	4,074	13,183
Total P. W. Ordinary ...	291,023	339,919	881,280	920,424	1,020,084	1,112,744	989,319	994,693
Expenditure on Productive Public Works—Working Expenses and Interest—								
Irrigation ...	...	...	7,230	8,258	4,248	5,421	7,176	...
State Railways ...	...	...	4,090	21,285	68,914	155,353	198,129	226,287
Guaranteed Railways—								
Interest on Guaranteed Capital	13,935	45,930	39,152	36,375	34,129	30,988	21,913	19,794
Surplus Profits paid to Railway Companies ...	65,047	54,628	78,279	83,876	391,931	208,313	271,359	732,975
Land and Control ...	...	...	...	...	...	...	...	54
	78,982	100,558	117,431	120,251	426,060	239,301	293,272	752,823
Total Expenditure on Productive Public Works ...	78,982	100,558	128,751	149,794	499,222	400,075	498,577	979,110
Total P. W. Dept. ...	370,005	440,477	1,010,031	1,070,218	1,519,306	1,512,819	1,487,896	1,973,803

CHARGES] Account No. 5.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Interest on Funded and Unfunded Debt—	£	£	£	£	£	£	£	£
5½ per cent. Loan of 1859-60...	584,075	575,267	630,755	565,978	549,535	565,370	558,213	541,575
5 per cent. Loans* ...	1,019,184	989,614	119,022	68,186	58,027	56,635	59,312	44,101
4½ Ditto ...	56,814	94,284	616,674	685,482	667,004	672,425	722,853	709,212
4 Ditto ...	1,298,224	1,370,529	1,445,971	1,465,297	1,533,255	1,683,568	1,749,377	1,823,450
3½ Ditto ...	1,833	2,444	1,726	2,421	1,494	1,680	1,937	4,282
Interest on Loan from Maharaja Holkar ...	...	14,344	20,616	27,159	32,625	37,575	...	..
Discount on Loan of 7th June 1877 ...	...	...	...	...	...	...	...	117,705
Discount on Temporary Loans	...	...	...	...	...	..	...	7,783
Total ...	2,960,130	3,046,482	2,834,764	2,814,523	2,841,940	3,017,253	3,091,692	3,248,108
Interest on Service Funds and other Accounts—								
On Service Funds ...	181,522	187,052	189,290	197,510	78,399	82,857	94,504	86,836
On Regimental Savings Banks Deposits ...	4,202	4,204	5,130	5,035	5,387	7,418	4,501	6,188
On District Savings Banks Deposits ...	...	43	91	151	219	282	382	447
On other Accounts ...	120,821	105,811	142,029	134,815	155,637	151,888	146,231	108,572
Total ...	306,545	297,110	336,540	337,511	239,642	242,445	245,618	202,043
Refunds and Drawbacks—								
Refunds—								
Land Revenue ...	108	316	290	551	3,252	6,626	225	9,496
Forest ...	2	3,886	16	6	58	1	...	...
Excise on Spirits and Drugs ...	...	...	...	119	12	...	19	...
Assessed Taxes ...	268	1,143	238	64	20	17	311	.
Salt ...	...	...	...	...	...	5	...	304
Stamps ...	130	91	371	190	318	385	280	116
Mint ...	...	446	...	...	...	...	...	...
Post Office ...	319	1,176	3,476	...	11,485	250	1,006	20
Telegraph ...	1,616	691	574	19	79	2,536	...	...
Law and Justice ...	...	80	684	37	48	106	467	970
Education ...	...	...	70	...	..	10	...	...
Interest ...	...	...	56	...	...	...	...	...
Miscellaneous including Military and Public Works ...	8,502	1,493	2,649	4,499	6,898	7,020	11,602	20,480
Total ...	10,945	9,322	8,424	5,485	22,170	16 956	13,910	31,386
Land Revenue—								
Salaries ...	2,203	8,134	5,527	5,687	5,944	6,082	5,351	5,443
Establishments ...	5,299	9.543	9,081	8,909	8,776	9,052	8,794	8,780
Travelling Allowances and other Contingent Charges ..	1,182	2,167	2,055	1,634	1,566	1,425	2,417	2,204
Revenue Survey ..	2,291							
Revenue Survey in other Provinces under the Bengal Presidency† ...	80,706	91,765	101,790	105,617	101,182	92,607	80,363	82,853
Petty Construction and Repairs ...	...	...	.	...	...		165	531
Revenue Settlement ...		1,081	6,930	7,511	6,322	58	...	.
Total ...	10,975	116,590	125,383	129,358	123,790	109,224	9 ,080	99,811

* Includes Debenture Loans

† These sums were charged in the Accounts of the different Provinces in which the expenditure was incurred.

Account No. 5—*continued.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Forest—	£	£	£	£	£	£	£	£
Salaries, Establishments and Contingencies ...	4,172	3,663	1,933	2,076	8,151	8,072	7,696	7,866
Conservancy & Working Charges	1,479	2,071	2,320	10,240	4,920	4,572	3,940	3,407
Total ...	5,651	5,734	4,253	12,316	13,071	12,644	11,636	11,273
Excise on Spirits and Drugs—								
Collectors' Establishments and Contingent Charges ...	509	581	569	421	391	390	417	307
Assessed Taxes—								
Establishment ..	.	23	32	2	...	...	...	...
Salt—								
Salaries, Establishment and Contingent Charges ..	...	7,113	15,273	14,885	14,126	178,731	176,964	226,821
Rent of Sambhar Lake ...	34,755*	76,000	84,250	65,000	70,000	70,000	70,000	71,523
Manufacture and Storage ...	...	2,972	2,978	3,501	5,184	3,476	3,638	12,994
Total ...	...	86,085	102,501	83,386	89,310	252,207	250,602	311,338
Stamps—								
Charges for the Sale of Stamps—								
Salaries, Establishment and Contingencies ...	77	127	119	110	...	108	139	127
Discount on Sale of Stamps ...	203	351	469	512	416	458	491	559
Total ...	280	478	588	622	416	566	630	686
Mint—								
Direction and Establishments, including Operative Establishment ...	20,458	22,647	17,798	17,616	23,231	20,932	22,049	24,927
Assay Establishment ...	4,004	1,498	3,852	4,338	4,468	4,747	4,192	5,062
Stores purchased locally ..	2,017	3,045	1,808	1,925	5,235	2,472	3,904	6,986
Office Expenses and Miscellaneous	3,316	5,313	5,832	7,411	9,009	4,311	3,053	1,600
Discount and loss on sale of Copper Coins ...	1,056	14,641	7,997	5,067	29,275	7,022	4,514	1,368
Loss on Coinage ...	1,817	2,249	5,587	1,927	5,042	3,500	12,684	16,682
Rents, Rates and Taxes ...	...	...	...	..	...	...	1,678	1,470
Total ...	32,668	49,393	42,874	38 284	76,260	42,984	52,074	58,095
Post Office—								
Chief Office—Calcutta ...	14,583	15,110	16,252	16,701	230	...	350	...
Presidency and District Offices	291,051	306,462	326,563	45,768	19,566	19,905	19,819	20,702
Carried over ..	305,634	321,572	342,815	62,469	19,796	19,905	20,169	20,702

* Charged in the accounts of the N W Provinces.

CHARGES] Account No. 5 —*continued.*

Amount of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Post Office—*continued and brought forward* ...	305,634	321,572	342,815	62,469	19,796	19,905	20,169	20,702
Conveyance of Mails ...	290,939	268,811	248,419	117,267	24,056	14,606	13,628	12,998
Discount on Sale of Postage Stamps ...	14,579	15,074	15,635	633	546	594	636	722
Overland Money Orders ...	...	...	254	...		...	...	...
Miscellaneous Charges ...	1,889	10,658	9,289	199	934	595	330	247
District Post Establishments ...	545	608	954	998	947	1,019	1,079	1,078
Total ...	613,586	616,723	617,366	181,566	46,279	36,719	35,842	35,747
Telegraph—								
Direction ...	16,604	15,354	16,111	16,138	18,059	19,433	17,814	18,383
Accounts ...	3,035	3,388	5,451	5,759	6,220	6,090	6,337	6,042
Check Office ...	...	...	...	3,932	4,334	3,892	3,501	3,773
Superintendence and Working Expenses ...	197,947	202,128	212,035	211,543	214,884	224,041	214,666	218,695
Construction, Re-construction, and Repairs ...	36,609	48,189	39,072	18,774	34,427	67,091	47,864	43,558
Store Branch and Stores ...	31,330	27,128	15,056	9,523	—927	—1,064	5,841	8,045
Miscellaneous ...	...	806	523	...	...	...	...	...
Ceylon Telegraph ...	7,969	7,289	7,733	9,953	12,112	14,281	11,978	12,221
	293,494	304,282	295,981	275,622	289,109	333,764	308,001	310,717
Indo-European Telegraph ...	87,094	61,730	66,775	54,795	60,745	71,698	63,445	65,659
Total ...	380,588	366,012	362,756	330,417	349,854	405,462	371,446	376,376
Administration—								
The Viceroy and Governor General ..	25,080	25,080	25,080	25,080	25,080	25,080	25,080	25,080
Council of the Governor General	38,646	39,655	39,971	39,973	38,824	44,226	45,562	44,065
Legislative Department, including Council ...	15,799	16,182	15,712	15,131	15,930	17,453	23,266	24,572
Durbar Fund ...	18,119	16,355	14,095	12,778	12,000	12,000	14,000	11,000
Staff and Household of the Governor General ...		4,350	4,108	6,070	7,457	7,736	12,911	14,661
Tour Expenses ...	46,772	53,822	73,928*	47,576	27,864	66,269	81,788	75,785
Foreign Department ..	21,943	25,546	24,430	21,787	22,145	23,224	22,312	28,519
Department of Revenue, Agriculture and Commerce ...	...	10,159	15,906	16,834	18,662	20,887	23,026	24,449
Home Department ...	26,210	28,296	18,317	16,244	15,934	15,207	16,477	16,377
Carried over ...	192,569	219,445	231,542	201,473	183,896	232,082	264,422	264,508

* Increase owing to the Viceroy's special tour down the Indus and then to Bombay and Agra.

Account No. 5 —*continued.* [CHARGES

Amount of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT —continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Administration—*continued and brought forward* ...	192,569	219,445	231,542	201,473	183,896	232,082	264,422	264,508
Translators' Department ...	1,814	1,267	1,814	1,200	1,152	1,084	559	554
Financial Department ...	24,346	23,511	22,389	22,412	22,065	18,970	21,567	24,036
Military Department ...	28,609	29,549	27,619	27,693	30,500	27,372	28,303	26,598
Public Works Department ...	31,961	33,759	36,118	40,968	34,156	31,153	33,597	35,910
Consulting Naval Officer ...	...	...	...	...	...	4,396	4,527	4,417
Commissioners ...	...	...	4,174	3,790	3,852	4,396	4,214	4,594
Office of the Comptroller General	24,220	22,913	25,725	26,939	24,984	28,625	27,982	29,006
Acctt. Genl., P. W. Department	9,835	10,793	11,644	11,438	13,750	12,461	13,498	13,354
Money Order Department ...	4,976	5,357	5,551	3,627	3,480	3,115	3,247	3,527
Paper Currency Department ...	8,305	7,889	7,455	8,663	8,964	8,670	8,698	8,858
Allowances to the Bank of Bengal for conducting the duties of the General Treasury and Public Debt Department ...	16,038	10,443	18,614	21,655	17,277	17,601	17,651	17,795
Reserve Treasury ...	...	...	...	...	...	...	376	238
Rents, Rates and Taxes ...	...	...	...	...	...	...	4,428	3,833
Total ...	342,673	364,926	392,645	369,858	344,076	389,925	433,069	437,228
Minor Departments—								
Board of Examiners ...	2,580	3,240	2,885	3,706	3,228	2,937	3,291	3,909
Surveyor General's Department	25,802	24,384	23,613	25,410	26,246	27,440	27,550	28,558
Great Trigonometrical Survey of India ...	61,865	63,490	69,093	71,825	73,282	72,006	61,729	65,912
Topographical Survey ..	34,524	37,597	44,572	50,967	48,176	48,612	42,591	37,972
Mathematical Instrument Manufactory ...	5,152	5,308	5,736	5,678	5,141	4,695	4,659	4,742
Geological Survey ...	22,197	22,061	21,591	18,979	21,742	24,611	21,125	22,400
Government Bull and Stallion Charges ...	...	255	145	191	172	120	227	551
Indian Museum (Calcutta) ...	5,288	4,839	5,591	4,696	4,504	5,070	5,680	5,867
Exploration of Coal, &c. ...	747	...	54	51	200	...	...	...
Public Observatories ...	628	658	648	624	627	637	627	9
Meteorological Department ...	360	426	426	414	750	3,593	3,576	5,739
Archæological Department ...	1,436	4,558	4,847	4,363	4,399	4,786	4,466	4,535
Cotton Department ...	..	3,372	3,647	3,756	2,072	126	...	47
Cinchona Plantations ...	7	...	7	127	40	20	...	...
Census Charges ...	...	...	1	12	...	...	...	15
Director of Statistics ...	...	1,420	2,043	2,874	3,595	692	657	1,847
Inspector General of Fisheries	...	...	921	1,577	1,320	500	...	...
Carried over ...	160,586	171,608	185,820	195,250	195,494	195,845	176,178	182,103

CHARGES] Account No. 5 —*continued.*

Amount of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments —*continued and brought forward* ..	160,586	171,608	185,820	195,250	195,494	195,845	176,178	182,103
Special Astronomical observations ...	...	...	...	494	3,351	2,404	...	87
Rents, Rates and Taxes ...	...	...	...	...	...	...	282	82
Donation to Scientific Societies	...	...	...	...	...	15,000	...	...
Petty Construction and Repairs	...	...	...	...	...	...	...	6
Model Farms ...	...	...	...	...	...	99	...	55
Public Exhibitions, &c. ...	...	988	9,368	12,684	2,284	56	517	2,706
Public Gardens ...	...	...	333	...	...	...	...	...
Miscellaneous ...	...	194	...	...	12	12	...	...
Total ...	160,586	172,790	195,521	208,428	201,141	213,416	176,977	185,039
Law and Justice—								
Civil and Sessions Courts ...	...	923	1,737	1,927	2,080	2,100	2,407	2,369
Criminal Courts ...	3,576	5,252	6,808	8,942	8,504	8,332	8,991	7,999
Small Cause Courts ...	286	379	338	321	321	453	440	454
Judicial Commissioner, Mysore	...	...	...	...	...	...	...	...
Miscellaneous ...	...	...	3,028	...	...	...	...	...
Convict Settlement (Port Blair)	109,946	99,098	100,160	102,959	111,259	117,323	127,783	124,218
Charges on account of Convicts in the Straits Settlements ...	49,422	—14,595	6,347	6,919	750	768	806	767
	163,230	91,057	118,418	121,068	122,914	128,976	140,427	135,807
Jails ...	1,170	2,616	2 685	2,750	2,947	3,164	4,522	6,078
Registration ...	255	393	561	319	291	299	302	312
Petty Construction and Repairs	...	...	...	...	...	...	237	245
Total ...	164,655	94,066	121,664	124,137	126,152	132,439	145,488	142,442
Police—								
District Executive Force ...	115	7,567	8,380	8,943	9,281	8,196	8,200	8,206
Thuggee and Dacoity ...	9,119	10,493	9,108	9,543	10,257	9,459	9,869	10,250
Railway Police ...	485	..	635	647	649	646	644	646
Military Police ...	...	12,292	196	...	...	...	...	...
Total ...	9,719	30,352	18,319	19,133	20,187	18,301	18,713	19,102
Marine—								
Marine Surveys ...	...	..	...	...	11,167	17,091	18,419	14,507

Account No. 5 —*continued.* [CHARGES

Amount of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875-76.	1876-77.	1877-78.
Education—	£	£	£	£	£	£	£	£
Calcutta University ...	...	4,313	5,766	5,444	4,671	...	...	
Inspection ...	.		906	1,303	1,050	1,100	1,068	1,273
Government Colleges ...	...	...	2,774	3,206	2,813	3,049	2,881	3,527
Government Schools ...	2,828	6,351	2,882	3,009	2,868	2,389	2,922	2,426
Grants-in-aid	164	76	141	240*	683*	2,098	1,667	2,133
Scholarships and Prizes ...	...	273	301	241	364	247	265	287
Petty Construction and Repairs	...	...	..	...	...	...	142	70
Rents, Rates and Taxes	..	..	...	...	...	...	105	...
							9,050	...
Deduct—Amount payable from the Coorg District Fund ...	...	...	...	...	...	...	—520	..
Total ...	2,992	11,043	12,770	13,443	12,449	8,883	8,530	9,716
Ecclesiastical—								
Church of England—								
Stipend of the Bishop	4,598	4,598	4,598	4,597	4,598	4,773	2,572	4,598
Salaries and Establishments ...	2,766	2,979	2,686	3,670	4,371	4,107	3,820	7,473
Church of Scotland—								
Salaries and Establishments	...	...	...	...	...	...	...	691
Allowances to Bishops and Priests of the Church of Rome ...	24	24	...	24	24	24	24	20
Contingent Charges including travelling allowances, house-rent, Petty Construction and Repairs, &c. ...	2,502	2,299	1,762	2,186	2,131	2,136	1,526	2,508
Charges for Cemeteries ...	...	...	26	46	26	26	27	62
Total ...	9,890	9,900	9,072	10,823	11,150	11,066	7,969	15,352
Medical Services—								
Consolidated Pay of Civil Assistant Surgeons ...	120	1,200	1,095	1,211	1,147	1,155	1,557	1,514
Establishment under Civil Surgeons ...	195	...	35	12	72	6		
Sanitary Commissioner ..	5,995	5,289	5,588	6,038	6,360	7,684	8,360	8,676
Grants for Medical purposes ...	...	...	..	...	...	38	157	121
Vaccine Establishment ...	41	159	155	145	140	148	143	143
Hospitals and Dispensaries ...	233	933	1,184	3,206	2,659	2,888	2,878	2,588
Total ...	6,584	7,581	8,057	10,612	10,38½	11,919	13,095	13,043

* Include grants for encouragement of literature.

CHARGES] Account No 5 —*continued.*

Amount of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Stationery and Printing—								
Government Central and Secretariat Presses	62,747	55,657	56,863	56,525	49,855	53,932	59,516	55,752
Other Printing Charges ...	248	238	197	526	537	682	384	498
Total ...	62,995	55,895	57,060	57,051	50,392	54,614	59,900	56,250
Political Agencies*—								
Salaries, Establishments, and Contingencies ...	60,784	94,877	104,691	119,342	126,401	125,019	126,401	159,605
Mairwarrah Battalion ...	...	...	...	11,063	15,623	11,789	11,175	12,992
Durbar Presents, Toshakhana Contingent charges, & allowances to Vakeels ...	20,572	4,213	23,071	7,247	4,486	17,507	17,188	9,668
Mission and Expedition Charges	...	...	6,553	2,220	11	...	...	...
Entertainment of Envoys and Chiefs ...	...	...	376	2,007	6,169	25,541	459	6,877
Imperial Assemblage at Delhi and Public Rejoicings and Local Durbars, 1st January 1877 ...	...	...	...	...	...	...	56,329	4,601
Special Political Charges ...	11,536	12,920	12,302	5,000	5,000	4,000	4,000	...
Miscellaneous ...	3,026	2,216	71	16,390	8,600	12,320	†29,968	14,342
Total ...	95,918	114,226	147,064	163,269	166,290	196,176	245,520	208,085
Allowances and Assignments under Treaties and Engagements—								
Territorial and Political Pensions	158,203	159,687	163,040	157,977	185,279	149,385	147,801	147,229
Compensations ...	2,919	3,030	2,948	4,914	2,948	2,948	4,281	5,030
Miscellaneous ...	3,322	1,828	1,711	19,736	9,866	14,292	568	5,474
Charitable Allowances ...	...	...	...	...	..	...	4,074	5,018
Total ...	164,474	164,545	167,699	182,627	198,093	166,625	156,724	162,751
Superannuation, Retired, and Compassionate Allowances—								
Superannuation and Retired Allowances ..	19,883	21,945	22,599	21,374	23,367	23,976	22,996	24,047
Compassionate Allowances ...	8,323	7,688	6,875	6,456	6,515	6,412	6,593	5,866
Gratuities ...	2,251	483	578	485	985	710	800	934
Donations to Service Funds	105,893	71,659	171,821	130,086	31,565	32,461	40,519	29,216
Pensions, &c., of the transferred Service Funds ...	25,801	24,432	23,208	22,146	20,216	160,078	18,884	18,046
Covenanted Civil Service Annuities ...	...	...	...	...	105,145	91,847	29,888	20,596
Total ...	162,151	126,207	225,081	180,547	187,793	315,484	119,680	98,705

* From 1871-72, inclusive, the charges of the Rajpootana Political Agency were transferred to the accounts of the Government of India from those of the North-Western Provinces. The increase in 1872-73 over 1871-72 is owing to the Durbars at Agra and Bombay.

† Includes £19,576, value of Arms, &c., supplied to Kerowlee and Cashmere.

Account No. 5 —*concluded.* [CHARGES

Amount of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872 73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Loss by Exchange on Remittances to Home Government—								
Loss by difference of Exchange on Bills drawn by the Secretary of State discharged	472,973	312,062	559,892	796,938	610,176	897,179	1,246,511	1,152,512
Ditto ditto on other transactions with London ..				3,676	8,012	4,038	17,722	4,873
Total	472,973	312,062	559,892	800,614	618,188	901,217	1,264,233	1,157,385
Miscellaneous—								
Remuneration to Civil Servants for high proficiency in Oriental languages ...	407	18	...	226	617	390	721	225
Charges for remittance of Treasure .	5,489	915	2,553	4,442	7,329	4,847	1,436	3,259
Discount on Supply Bills ...	8,144	1,121	5,685	3,605	2,807	1,792	2,414	3,811
Special Commissions of Inquiry and salaries and allowances of Officers on special duty ...	2,808	1,327	2,353	328	1,281	1,412	5,950	2,277
Two-thirds Freight on Europe Stores ..	21,309	10,274	...	...	...	...	...	...
Miscellaneous and Unforeseen Charges ...	26,676	17,047	19,092	2,662	4,992	46,655*	22,507	7,632
	64,833	30,702	29,683	11,263	17,026	55,096	33,028	17,204
Allowances to Civil Servants out of employ ...	...	103	...	361	...	...	...	...
Rents, Rates and Taxes ...	7,298	6,891	6,338	6,939	7,372	8,239	1,976	2,386
Donations for charitable purposes	379	1,099	878	818	771	469	671	413
Rewards for killing Wild Beasts .		31	34	13	9	6	17	12
Purchase of Books and Publications .	813	81	378	907	812	883	456	89
European Vagrants ...	...	...	...	2	...	...	...	8
Miscellaneous and Unforeseen Charges ...	...	...	6	11	14	139	...	12
Petty Construction and Repairs	...	...	...	...	...	...	283	51
Total ...	73,323	38,907	37,317	20,314	26,004	64,832	36,431	20,175

* Includes £45,009, being Tour charges of His Royal Highness the Prince of Wales.

SUPPLY AND DEBT] Account

Abstract of the RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA (GENERAL and POLITICAL) from PRESIDENCIES and PROVINCES and the

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues ...	4,100,870	5,665,882	5,374,452	5,741,776	6,424,898	6,676,657	7,458,178	10,524,777
Assets of the Civil Service Annuity Fund ...	...	...	...	...	2,030,166	...	..	...
Debt incurred ...	7,072,295	22,077,138	9,743,262	5,338,995	9,440,251	7,765,527	6,633,543	18,267,415
Supplies from London ...	958,124	672,473	491,646	679,094	434,912	535,399	973,588	520,040
Accounts Current between Presidencies and Provinces (Excess of Credit to) ...	16,691,636	15,632,720	19,056,585	16,839,140	11,012,963	13,445,902	13,500,486	10,120,818
Opening Cash Balance ...	2,077,872	3,395,959	4,636,511	3,506,987	2,290,673	2,219,805	2,840,897	1,197,431
Total ...	30,900,797	47,444,172	39,302,456	32,105,992	31,633,863	30,643,290	31,406,992	40,630,481

Abstract of the NET RESULTS

Net Revenues or Surplus ...	...	...	...	...	...	...	...	...
„ Debt incurred ...	752,638	205,072	...	708,553	2,455,186	3,615,781	...	4,791,080
„ Supplies from London ...	...	...	...	...	...	...	...	...
Assets of the Civil Service Annuity Fund ...	...	...	...	...	2,030,166	...	...	...
Accounts Current between Presidencies and Provinces (Net difference)	16,691,636	15,632,720	19,056,585	16,839,140	11,012,963	13,445,902	13,500,486	10,120,818
Opening Cash Balance ...	2,077,872	3,395,959	4,636,511	3,506,987	2,290,673	2,219,805	2,840,897	1,197,431
Total ...	19,522,146	19,233,751	23,693,096	21,054,680	17,788,988	19,281,488	16,341,383	16,109,329

Account

Total of each MINOR HEAD of DEBT incurred and discharged*

DEBT INCURRED—								
Permanent Debt incurred ...	4,217,088	17,465,277	943,480	1,085,377	4,146,333	3,385,340	742,944	4,280,104
Temporary or Floating Debt..	...	...	...	...		...	...	125,222
Treasury Notes bearing Interest issued to Service Funds .	122,457	94,265	189,548	83,002	186,488	98,946	140,236	166,924
Service Funds ...	648,816	615,908	574,958	555,233	350,924	318,521	350,853	351,608
Savings Banks Deposits ...	84,265	87,381	105,311	103,993	110,893	120,127	115,424	119,187
Local Funds ...	33,830	59,133	44,920	54,594	83,615	65,617	65,086	64,606
Political Trust, Prize and Railway Funds ...	19,569	233,782	182,509	168,443	117,828	66,066	38,319	35,913
	5,126,025	18,555,746	2,040,726	2,050,642	4,996,081	4,054,617	1,452,862	5,143,564
Deposits ...	206,911	238,862	515,005	296,557	460,705	441,866	374,945	479,185
Advances Recoverable ...	1,050,944	1,185,620	1,954,732	1,004,002	1,155,263	780,584	1,393,307	1,646,247
Loans to Municipalities, Native States, &c., repaid ...	5,000	2,000	57,500	47,722	56,500	32,176	19,461	108,108
Receipts on account of Railway Capital ..	2,722	28,885	2,514,021	637,870	1,478,020	1,550,507	1,941,752	1,954,517
Local Remittances (Net) ...	258,011	164,585	824,579	656,641	720,965	682,925	7,116	38,510
Miscellaneous ...	422,682	1,901,440	1,836,699	645,561	572,717	222,852	1,443,800	500,219
London Bills payable ...	...	...	...	...	...	...	...	8,397,065
	1,946,270	3,521,392	7,702,536	3,288,353	4,444,170	3,710,910	5,180,681	13,123,851
Total ...	7,072,295	22,077,138	9,743,262	5,338,995	9,440,251	7,765,527	6,633,543	18,267,415

* For details of each minor

No. 6. [SUPPLY AND DEBT

1870-71 to 1877-78, shewing also DEBT incurred and discharged, SUPPLIES from and to LONDON, SUPPLIES between the several aggregate opening and closing CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Charges ...	12,947,225	13,283,527	14,405.031	14,294.309	14,051,896	15,388,326	15,472,588	16,601,969
Debt discharged ...	6,319,657	21,872,066	10,632,484	4,630,142	6,985,065	4,149,746	7,170,633	13,476,335
Supplies to London ...	8,237,956	7,652,068	10,757,954	10,890,568	7,777,097	8,264,321	7,566,340	7,571,781
Accounts Current between Presidencies and Provinces. (Excess of debits to) ...	...	...	...	.	...	...	...	...
Closing Cash Balance ...	3,395,959	4,636,511	3,506,987	2,290,673	2,219,805	2,840,897	1,197,431	2,980,396
TOTAL ..	30,900,797	47,444,172	39,302,456	32,105,992	31,633,863	30,643,290	31,406,992	40,630,481

of the above ACCOUNT.

Net Charges or Deficit ...	8,846,355	7,617,645	9,030,579	8,552,533	8,226,998	8,711,669	8,014,110	6,077,192
„ Debt paid off ...	...	...	889,222	...	...	...	537,090	...
„ Supplies to London ...	7,279,832	6,979,595	10,266,308	10,211,474	7,342,185	7,728,922	6,592,752	7,051,741
Accounts Current between Presidencies and Provinces. (Net difference)	...	...	...	...	...	...	...	...
Closing Cash Balances ..	3,395,959	4,636,511	3,506,987	2,290,673	2,219,805	2,840,897	1,197,431	2,980,396
TOTAL ...	19,522,146	19,233,751	23,693,096	21,054,680	17,788,988	19,281,488	16,341,383	16,109,329

No. 7.

on the GOVERNMENT of INDIA (GENERAL and POLITICAL) in each year from 1870-71 to 1877-78.

DEBT DISCHARGED—								
Permanent Debt Discharged .	2,999,485	16,307,360	2,431,961	1,126,455	713,665	462,318	1,592,799	1,248,710
Loan from the King of Oudh repaid ..	...	...	...	...	34,500	13,500	...	...
Book Debt Loan on account of Madho Rao ...	...	...	...	...	...	...	...	3,200
Temporary or Floating Debt...	..		...	...	...	...	...	124,000
Treasury Notes ...	81,716	103,158	83,205	92,101	112,880	97,862	109,321	128,142
Service Funds ...	503,653	627,514	415,873	509,776	2,356,977	205,941	266,134	293,922
Savings Banks Deposits ...	112,582	72,858	84,073	95,004	103,175	113,549	113,002	121,801
Local Funds ...	36,962	49,460	45,585	56,291	79,832	60,373	65,582	65,073
Political Trust, Prize and Railway Funds ...	134,217	70,416	56,015	57,113	63,492	153,546	400,277	189,699
	3,868,615	17,230,766	3,116,712	1,936,740	3,464,521	1,107,089	2,547,115	2,174,547
Deposits ...	489,689	338,825	657.034	434,259	552,682	602.616	388,375	494,444
Advances Recoverable ...	988,628	1,116,052	1,904,836	1,270,199	1,464,840	606,016	1,587,130	1,537,865
Loans to Municipalities, Native States, &c. ...	55,000	121,655	81,885	56,885	16,798	240,634	9,626	308,042
Local Remittances (Net) ...	...	...	...	...	...	...	...	...
Payments to Railway Companies of Capital Funds ...	322,964	1,110,473	2,486,261	562,501	1,341,389	1,383,516	1,358,890	1,518,662
Miscellaneous ...	594,761	1,954,295	2,385,756	369,858	144,835	209,875	1,279,497	287,610
London Bills Payable ...	...	...	...	...	...	...	...	7,160,165
	2,451,042	4,641,300	7,515,772	2,693,702	3,520,544	3.042,657	4.623,518	11,301,788
TOTAL ...	6,319,657	21,872,066	10,632,484	4,630,442	6,985,065	4,149,746	7,170,633	13,476,335

Accounts Current between Presidencies and Provinces] Account

Total of each MINOR HEAD of SUPPLIES from

Receipts.	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Advances and Supplies ...	694,350	650,351	480,653	671,963	434,144	485,316	966,634	518,416
Amounts received in India to be paid to the British Exchequer ..	263,774	22,122	10,993	7,131	768	50,083	6,954	1,624
Total ...	958,124	672,473	491,646	679,094	434,912	535,399	973,588	520,040

Account

Total TRANSACTIONS with each PRESIDENCY and

Gross Receipts ...	28,028,490	39,013,017	33,673,342	36,817,785	35,904,802	33,400,503	35,278,563	37,227,137
Net do. ...	16,691,636	15,632,720	19,056,585	16,839,140	11,012,963	13,445,902	13,500,486	10,120,818
Detail of gross receipts— Central Provinces ...	69,007	124,236	256,939	443,358	267,013	147,796	226,096	291,870
British Burmah ...	442,948	586,970	709,334	1,834,860	1,070,693	723,617	540,883	775,063
Assam ...	...	...	...	...	46,940	28,910	72,627	595,295
Government of Bengal ...	14,396,000	15,546,759	14,289,611	15,418,876	18,527,861	16,348,707	12,081,512	12,071,819
Ditto N. W. Provinces and Oudh ...	1,860,110	4,757,757	2,333,158	2,642,929	1,675,317	2,054,531	3,014,211	3,431,496
Ditto Punjab ...	378,262	2,372,615	988,067	983,915	729,500	902,439	1.316,015	1.810,052
Ditto Madras ...	3,524,000	4,292,975	3,203,875	3,795,207	3,530,291	3,516,243	2 937,725	2,242,013
Ditto Bombay ...	1,776,897	5,315,125	3,859,712	3,286,781	3.367,698	2,803,305	2,745,438	4,133,869
Civil Department, Government of India (Telegraph) ...	...	...	...	...	...	...	131,512	126,088
Ditto (Railway, Guaranteed) ...	...	...	...	...	...	...	...	2
Ditto (Military) ...	...	...	...	...	...	...	1,379,055	1,516,017
Ditto (P. W. D.) ...	...	...	...	...	...	...	1,088,728	1,097,121
Ditto (Railway Capital) ...	...	...	...	...	...	...	696,590	826,237
Ditto (Railway Revenue) ...	...	...	...	...	...	...	176,743	210,559
Ditto (Irrigation) ...	...	...	...	...	...	...	13,515	14,130
Ditto (Telegraph) ...	...	...	...	...	...	...	3,292	3,189
Ditto (Military) ...	...	...	...	...	...	...	483,301	479,313
Civil Department, Central Provinces (Telegraph) ...	...		...	...	..	...	9.223	8,976
Ditto (Military) ...	186,786	146,432	136.790	137,888	120,080	136,518	126,664	139,649
Civil Department, British Burmah (Telegraph) ...	...	...	...	...	...	.	32,520	33,639
Ditto (Military) ...	766	977	688	5,388	3,110	635	1,710	415
Civil Department, Assam (Telegraph)	...	...	...	...	...	...	7.629	8,728
Ditto (Military)...	...	...	...	...	106,402	98.732	104,016	109,671
Carried over ...	22,634,776	33.143,846	25,778,174	28,549,202	29,445 205	26,761,433	27,189,035	29,925,214

No. 8. [Accounts Current between Presidencies and Provinces

and to LONDON in each year from 1870-71 to 1877-78.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Bills drawn by the Secretary of State for India discharged ...	7,743,794	7,484,738	10,277,288	10,717,323	7,604,624	8,148,721	7,472,657	7,487,048
Bullion remitted to England ...	212,223	...	...	...	...	...	...	...
Amounts advanced on Navy Bills, &c. recoverable in England from the British Exchequer ...	248,416	146,356	23,860	77,308	154,871	85,467	62,930	51,413
Advances and Supplies ...	33,523	20,974	456,806	95,937	17,602	30,133	30,753	33,320
TOTAL ...	8,237,956	7,652,068	10,757,954	10,890,568	7,777,097	8,264,321	7,566,340	7,571,781

No. 9.

PROVINCE, and with each DEPARTMENT from 1870-71 to 1877-78.

Gross Payments ...	11,336,854	23,380,297	14,616,757	19,978,645	24,891,839	19,954,601	21,728,077	27,106,319
Net do. ...	...	...	...	...	...	...	...	...
Detail of gross payments— Central Provinces ...	134,544	125,572	150,670	139,143	252,360	209,260	253,118	223,628
British Burmah ...	115,249	93,632	139,012	1,138,017	542,539	142,177	140,897	201,421
Assam ...	...	...	...	...	139,336	145,217	121,878	195,464
Government of Bengal ...	4,286,912	4,060,086	4,321,760	9,303,358	13,187,620	6,712,335	1,607,774	409,610
Ditto N.-W. Provinces and Oudh	1,110,160	3,711,475	588,406	1,004,956	1,893,219	1,247,581	1,224,052	2,948,340
Ditto Punjab ...	672,792	3,123,908	1,403,010	1,740,633	1,672,676	2,357,144	2,619,746	3,308,605
Ditto Madras ...	212,676	1,978,867	1,149,736	1,103,103	970,833	1,085,463	3,124,940	4,995,043
Ditto Bombay ..	2,829,230	8,289,477	4,613,789	3,307,935	4,016,745	5,297,239	5,529,278	7,827,323
Civil Department, Government of India (Telegraph) ...	...	.	...	.	...	...	57,101	66,037
Ditto (Railway, Guaranteed) ...	...	. .	...	...	...	...	...	2
Ditto (Military) ...	...	...	...	...	...	...	219,657	227,660
Ditto (P. W. D.) ...	...	...	...	...	...	...	163,462	161,616
Ditto (Railway Capital) ...	...	...	...	...	...	...	32,632	38,715
Ditto (Railway Revenue) ...	...	...	...	...	...	...	339,213	382,449
Ditto (Irrigation) ...	...	...	...	...	...	...	926	1,049
Ditto (Telegraph) ...	...	...	...	...	...	...	1,999	2,008
Ditto (Military) ..	...	...	...	...	...	...	32,196	20,405
Civil Department, Central Provinces (Telegraph) ..	...	..	...	...	...	...	3,028	3,070
Ditto (Military) ...	8,721	10,391	6,886	10,668	8,841	12,246	11,604	13,312
Civil Department, British Burmah (Telegraph) ...	...	...	...	...	...	...	45,266	45,141
Ditto (Military) ...	7,132	100	940	1,079	3,758	2,178	421	685
Civil Department, Assam (Telegraph)	...	...	...	...	...	...	2,826	4,503
Ditto (Military) ...	...	...	...	...	9,675	12,412	15,882	14,315
Carried over ...	9,377,419	21,393,508	12,374,209	17,748,892	22,697,602	17,223,252	15,547,896	21,090,396

Accounts Current between Presidencies and Provinces] **Account**

Total TRANSACTIONS with each PRESIDENCY and

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	22,634,776	33,143,846	25,778,174	28,549,202	29,445,205	26,761,433	27,189,035	29,925,214
Civil Department, Government of Bengal, (Telegraph) ...	..	...	...		...	....	27,591	27,767
Ditto (Military) ...	381,699	464,397	407,812	382,575	268,569	234,977	233,190	254,808
Civil Department, N.-W. P. and Oudh (Telegraph) ...	...	...	...		...	...	17,452	21,688
Ditto (Military) ...	1,973,465	1,919,424	1,924,910	1,950,101	1,999,467	1,961,852	1,445,921	1,511 620
Civil Department, Punjab (Telegraph)	...	...	...	...	...	...	23,179	27,500
Ditto (Military) ...	2,289,840	2,366,221	2,429,010	2,358,501	2,373,568	2,505,070	2,524,617	2,668,825
Civil Department, Madras (Telegraph)	...	...	...	..	...	...	70,242	86,142
Ditto (Military) ...	1,534	1,214	1,939	1,461	1,221	1,089	1,142	7,390
Civil Department, Bombay (Telegraph)	...	...	478,825	361,040	370,533	327,659	183,840	192,204
Ditto (Military) ...	3,487	14,939	8,850	18,004	43,432	6,866	9,728	3,559
Military Department, Bengal ...	...	...	...	...	...	...	230,700	206,994
Ditto (P. W. Department) ...	...	...	...	...	...	...	9,862	1,027
Ditto (Railway Capital) ...	...	...	...	...	...	...	215	214
Ditto (Railway Revenue) ...	...	...	...	..	...	...	14	383
Dtto (Telegraph) ...	...	...	6,370	...	..	...	...	...
Ditto (Military) ...	...	...	...	...	...	...	444	320
Military Department, Madras (Civil)	83,435	151,377	40,142	33,976	23,943	19,010	24,671	43,578
Ditto (Military) ...	63,204	15,537	11,298	36,170	5,332	39,370	7,924	5,190
Ditto (P. W. D.) ...	421	1,911	1,709	1,375	1,308	583	411	99
Ditto (Irrigation) ...	...	...	...	...	2	...	...	...
Military Department, Bombay (Civil)	50,400	76,428	38,404	33,337	25,592	73,266	50,705	66,014
Ditto (Military) ...	159,210	182,341	202,831	125,299	129,865	117,863	138,834	132,158
Ditto (P. W. D.) ...	4,718	19,019	10,034	12,677	20,624	15,617	13,224	13,347
Ditto (Railway) ...	...	...	...	3	54	718	...	...
Ditto (Railway Capital)	...		...	...	...	...	542	15,511
P. W. Dept., India (Civil) ...	...	...	...	...	...	...	486,593	508,944
Do. (Military) ...	...	...	...	...	...	...	8,270	11,682
Do. (Telegraph) ...	...	...	...	...	...	...	245	158
P. W. Dept., C. Provinces (Telegraph)	...	...	...	...	...	...	14	11
Do. (Military) ...	470	97	99	304	20	70	91	62
Ditto Burma (Military) ...	...	...	...	...	...	...	...	6
Do. Assam (Telegraph) ...	...	...	...	41	35	...	.	...
Do. (Military) ...	...	...	...	...	4	102	59	113
P. W. D., Bengal (Telegraph) ...	...	...	...	...	...	...	653	232
Do. (Military) ...	563	539	674	676	201	3,184	218	494
P. W. D., N. W. P. (Telegraph) ...	...	...	...	...	...	...	...	1
Do. (Military) ...	1,167	11,545	1,235	2,738	995	3,001	2,904	1,489
Carried over ...	27,648,389	38,368,835	31,342,316	33,867,480	34,709,970	32,071,730	32,702,530	35,734,744

No. 9—*continued.* [Accounts Current between Presidencies and Provinces

PROVINCE, and with each DEPARTMENT from 1870-71 to 1877-78—continued.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	9,377,419	21,393,508	12,374,209	17,748,892	22,697,602	17,223,252	15,547,896	21,090,396
Civil Department, Government of Bengal (Telegraph) ...	...	...	...	...	...	...	140,222	156,128
Ditto (Military) ...	48,077	65,444	70,673	85,772	54,593	44,845	43,142	35,185
Civil Department, N. W. P. (Telegraph) ...	...	...	...	...	...	...	10,602	12,279
Ditto (Military) ...	108,674	103,000	149,264	128,230	118,198	119,259	93,821	85,005
Civil Department, Punjab (Telegraph)	...	...	...	...	...	...	27,634	32,496
Ditto (Military) ...	107,075	81,539	133,333	99,643	132,936	179,768	133,432	144,693
Civil Department, Madras (Telegraph)	...	...	...	...	...	...	60,107	67,863
Ditto (Military) ...	195	678	1,101	923	536	383	2,098	4,293
Civil Department, Bombay (Telegraph)	13,316	7,325	341,235	328,533	355,511	331,279	114,507	129,769
Ditto (Military) ...	...	...	1,733	29,556	3,061	119	452	2,719
Military Department, Bengal ...	...	...	...	...	...	...	1,413,902	1,473,232
Ditto (P. W. D.) ...	...	...	...	...	...	...	5,541	9,921
Ditto (Railway Capital) ...	...	...	...	...	...	...	91	...
Ditto (Railway Revenue) ...	...	...	...	...	...	...	...	
Ditto (Irrigation) ...	...	...	...	...	...	...	12	...
Ditto (Telegraph) ...	...	...	2,488	...	...	...	...	...
Ditto (Military) ...	...	...	...	...	...	...	2,157	3,665
Military Department, Madras (Civil)...	445,535	461,302	426,927	382,071	375,116	357,242	385,735	446,093
Ditto (Military) ...	131,459	127,034	137,172	150,236	145,505	143,380	107,255	105,214
Ditto (Railway) ...	...	...	...	...	2	...	...	...
Ditto (P. W. D.) ...	23	...	36	267	466	87	...	2,401
Military Department, Bombay (Civil)	266,414	379,545	354,786	322,687	332,608	381,168	334,169	354,553
Ditto (Military) ...	33,378	30,811	23,383	26,145	17,775	6,617	8,857	7,776
Ditto (P. W. D.) ...	537	638	20	39	1,033	98	109	446
Ditto (Railway) ...	...	...	...	59	332	23	...	...
P. W. Dept., India (Civil) ...	50	...	...	...	...	...	1,225,366	1,402,361
Do. (Military) ...	...	...	...	...	...	...	4,503	3,221
Do. (Telegraph) ...	...	...	...	...	...	...	11,358	10,839
P. W. D., C. Provinces (Telegraph) ...	...	...	...	...	...	...	74	...
Do. (Military) ...	241	473	273	1,113	32	118	285	204
Do. British Burma (Military)	64	164	15	115	268	216	252	1
P. W. D. Assam (Telegraph) ...	...	...	...	...	...	...	...	172
Do. (Military) ...	...	...	...	...	636	862	869	341
P. W. D., Bengal (Telegraph) ...	...	...	...	...	...	...	268	378
Do. (Military) ...	5,244	1,313	7,769	5,198	4,627	1,820	3,170	1,170
Carried forward ...	10,537,701	22,655,774	14,024,417	19,309,479	24,240,737	18,790,536	19,678,486	25,582,815

Accounts Current between Presidencies and Provinces] Account

Total TRANSACTIONS with each PRESIDENCY and

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	27,648,389	38,368,835	31,342,316	33,867,480	34,709,970	32,071,730	32,702,530	35,734,744
P. W. D., Punjab (Telegraph) ...	...	...	...	...	462	...	76	...
Do. (Military) ...	495	516	3,987	692	235	2,318	470	1,877
P. W. D., Madras (Telegraph) ...	...	...	...	...	...	12,727	63	1
Do. (Military) ...	...	...	...	...	...	96	...	44
P. W. D., Bombay (Telegraph) ...	...	...	330	91	...	...	10	32
Transfers of the Public Works Department ...	...	...	...	...	...	...	124,403	105,323
Do. (Ry. Capital) ...	...	...	...	...	...	...	799,320	1,013,363
Do. (Ry. Revenue) ...	...	...	...	...	...	...	125,707	150,617
Do. (Irrigation) ...	...	...	...	...	...	...	1,685	1,398
Do. (Ry., Guaranteed) ...	...	...	...	...	...	...	...	54
Electric Telegraph Remittances ...	...	...	...	...	...	...	57,208	66,909
Ditto (P. W. Department) ...	...	...	...	...	...	...	2,639	1,071
Ditto (Railway Capital) ...	...	...	...	...	...	...	73	...
Ditto (Railway Revenue) ...	...	...	...	...	...	...	472	2,681
Supply Bills Payable, other Governments ...	67,232	328,176	1,990,056	2,476,048	853,412	980,440	990,878	...
Remittance Transfer Receipts payable, other Governments ...	198,188	231,905	257,874	294,015	310,302	294,928	268,294	...
Money Orders payable, other Governments ...	114,186	83,585	78,779	179,459	30,421	38,264	204,735	149,023
TOTAL ...	28,028,490	39,013,017	33,673,342	36,817,785	35,904,802	33,400,503	35,278,563	37,227,137

No. 9 —*concluded.* [Accounts Current between Presidencies and Provinces

PROVINCE, and with each DEPARTMENT from 1870-71 to 1877-78 —concluded.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	10,537,701	22,655,774	14,024,417	19,309,479	24,240,737	18,790,536	19,678,486	25,582,815
P. W. D., N. W. Provinces and Oudh (Telegraph) ...	...	...	...	...	...	...	121	97
P. W. D. (Military) ...	1,884	8,564	7,364	3,010	1,564	1,307	942	854
Do. Punjab (Telegraph) ...	...	...	...	...	1,705	...	...	270
P. W. D. (Military) ...	2,404	2,553	4,553	4,665	2,130	2,241	2,132	1,679
Ditto Madras (Telegraph) ...	...	...	...	...	...	2,139	4	7
Do. (Military) ...	...	1	...	299	...	...	...	58
P. W. D., Bombay (Telegraph) ...	...	...	548	373	...	...	2	70
Transfers of the Public Works Department ...	...	...	...	...	...	...	118,155	98,392
Do. (Ry. Capital) ...	...	...	...	...	...	...	950,777	999,213
Do. (Ry. Revenue) ...	...	...	...	...	...	...	42,469	83,896
Do. (Irrigation) ...	...	...	...	...	...	...	3,814	1,945
Electric Telegraph Remittances ...	...	...	...	...	...	...	132,171	124,265
Ditto (P. W. Department) ...	...	...	...	...	...	...	...	25
Ditto (Railway Capital) ...	...	...	...	...	...	...	37	...
Ditto (Railway Revenue) ...	...	...	...	...	...	...	44	58
Supply Bills Payable, other Governments ...	333,097	262,923	155,759	284,017	286,441	748,155	272,652	3,377
Remittance Transfer Receipts payable, other Governments ...	363,102	341,109	335,154	314,476	336,324	362,169	293,746	14,819
Money Orders payable, other Governments ...	98,666	109,373	88,962	62,326	22,938	48,054	282,525	194,479
Total ...	11,336,854	23,380,297	14,616,757	19,978,645	24,891,839	19,954,601	21,778,077	27,106,319

DEBT] Accoun

Details of MINOR HEADS of DEBT incurred an

Debt incurred.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOANS—	£	£	£	£	£	£	£	£
5½ per cent. Loan of 1859-60...	1,170	...	...	5,150	...	1,000	...	...
5 „ „ of 1825-26...	...	...	...	...	...	...	...	...
5 „ „ of 1841-42...	...	...	...	...	...	...	...	...
5 „ P. W. Loan of 1854-55	...	5,630	...	...	...	...	...	...
5 „ Loan of 1856-57 ...	...	2,390	...	10,050	...	350	50	...
Total of Loans at 5 per cent.	...	8,020	...	10,050	...	350	50	...
4½ per cent. Loan of 1856-57...	...	2,380	...	...	...	...	...	...
4 „ „ of 1824-25...	...	...	...	...	...	...	...	...
4 „ „ of 1828-29...	...	...	...	...	...	...	...	...
4 „ „ of 1832-33...	...	17	90	945	...	3	...	...
4 „ „ of 1835-36...	...	100	...	50	...	...	...	...
4 „ „ of 1842-43...	...	2,761,270	56,590	377,950	2,963,190	111,030	68,450	3,363,627
„ „ of 1854-55...	...	...	100	4,070	...	2,550	80	120
Total of Loans under 5 per cent.	...	2,763,767	56,780	383,015	2,963,190	114,183	68,530	3,363,747
Total of Old Loans ...	1,170	2,771,787	56,780	398,215	2,963,190	115,533	68,580	3,363,747
TRANSFER LOANS—								
4½ per cent. Loan of 1870 ...	1,177,250	4,620	1,870	2,760	...	1,200	...	...
4½ „ Loan of 1871 ...	...	275,000	...	...	...	...	...	...
4½ „ Loan of 1872 ...	...	13,474,050	178,400	34,040	700	850	900	100
4 „ Loan of 22nd April 1854 ...	...	...	...	248	...	..	..	...
4 „ Loan of 1st May 1865 ...	2,683,168	722,720	596,430	522,614	323,443	2,907,757	257,898	263,723
3½ „ Loan of 1853-54...	...	100	...	..	...	...	...	...
Total ...	3,860,418	14,476,490	776,700	559,662	323,143	2,909,807	258,798	263,823
Carried over ...	3,861,588	17,248,277	833,480	957,877	3,286,333	3,025,340	327,378	3,627,570

No. 10. [DEBT

discharged from 1870-71 to 1877-78.

DEBT DISCHARGED.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOANS—	£	£	£	£	£	£	£	£
5½ per cent. Loan of 1859-60...	...	60	404,150	66,030	...	...	356,500	...
5 „ „ of 1825-26...	...	...	...	...	5,451	...	...	...
5 „ „ of 1841-42...	300	550	80	500	4,120	...	...	...
5 „ P. W. Loan of 1854-55	1,340,560	45,720	12,480	18,960	2,650	8,090	1,550	400
5 „ Loan of 1856-57 ...	49,390	14,938,610	1,053,110	133,430	39,440	17,200	8,650	13,520
TOTAL OF LOANS AT 5 PER CENT ...	1,390,250	14,984,880	1,065,670	152,890	51,661	25,290	10,200	13,920
4½ per cent. Loan of 1856-57...	110,310	4,840	1,870	2,660	...	...	...	...
4 „ „ of 1824-25...	960	918	2,251	...	...	...	...	11
4 „ „ of 1828-29...	576	661	1,877	267	235	11	384	1,621
4 „ „ of 1832-33...	241,198	82,051	65,569	57,631	63,925	58,872	22,035	10,763
4 „ „ of 1835-36...	81,100	134,080	107,520	78,050	65,980	63,060	75,070	81,590
4 „ „ of 1842-43...	297,270	184,810	103,270	88,750	42,530	77,790	132,300	60,271
4 „ „ of 1854-55...	466,940	230,660	254,410	171,800	139,960	134,980	118,240	125,110
4 „ „ Promissory Notes for Mysore Princes...	41,516	14,600	10,391	38,418	15,805	16,354	16,807	28,401
TOTAL OF LOANS UNDER 5 PER CENT.	1,239,870	652,620	547,158	437,576	328,435	351,067	365,136	307,767
TOTAL OF OLD LOANS ...	2,630,120	15,637,560	2,016,978	656,496	380,096	376,357	732,136	321,687
TRANSFER LOANS—								
4½ per cent. Loan of 1870 ..	...	..	50	...	14,050	...	...	...
4½ „ Loan of 1871 ...	...	...	...	...	53,100	...	...	...
4½ „ Loan of 1872 ...	...	110,450	72,960	210,050	213,880	1,570	688,000	...
4 „ Loan of 22nd April 1854 ...	70,295	81,552	102,793	108,809	24,359	19,541	7,773	...
4 „ Loan of 1st May 1865 ..	..	25,058	5,780	132,400	28,080	64,850	127,390	15,623
3½ „ Loan of 1853-54...	2,970	4,140	...	...	...	...	...	
TOTAL ...	73,265	221,200	181,583	451,259	333,469	85,961	823,163	15,623
Carried over ...	2,703,385	15,858,760	2,198,561	1,107,755	713,565	462,318	1,555,299	337,310

DEBT] Account

Details of MINOR HEADS of DEBT incurred and

DEBT INCURRED.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	3,861,588	17,248,277	833,480	957,877	3,286,333	3,025,340	327,378	3,627,570
NEW LOANS SINCE 1866-67—								
5 per cent. Debenture Loan of 1866-67, for 1 year	...	...	...	...	...	...	...	...
5 „ Debenture Loan of 1866-67, for 2 years	...	...	...	...	...	...	...	...
5 „ Debenture Loan of 1866-67, for 3 years	...	...	...	...	...	...	...	...
5 „ Debenture Loan of 1867-68, for 5 years	...	500	...	...	...	...	...	458,100
5 „ Debenture Loan of 1867-68, for 10 years ...	...							
5 „ Debenture Loan of 1867-68, for 15 years	...							
4½ „ Debenture Loan payable on 4th July 1871 ...	105,500	16,500	...	...	...	...	...	...
4½ „ Loan for Indore State Railway ...	250,000	200,000	110,000	127,500	110,000	110,000	110,000	...
4 „ Loan from Maharaja Sindia for State Railway ...	...	...	...	...	750,000	250,000	305,566	194,434
	355,500	217,000	110,000	127,500	860,000	360,000	415,566	652,534
TOTAL ...	4,217,088	17,465,277	943,480	1,085,377	4,146,333	3,385,340	742,944	4,280,104
TREASURY NOTES—								
4 per cent. Treasury Notes on account of Service Funds ...	122,457	94,265	160,248	81,752	185,438	96,776	140,186	166,924
4 per cent. Treasury Notes on account of Soldiers' Savings Bank Deposits ...	...	...	...	...	...	...	...	...
Treasury Note on account of the Bhonsla Family Temples	...	...	29,300	1,250	1,050	2,170	50	...
TOTAL ...	122,457	94,265	189,548	83,002	186,488	98,946	140,236	166,924
SERVICE FUNDS—								
Civil Fund ...	188,324	188,460	168,975	181,423	207,108	193,093	224,174	217,829
Do. under Rules of 1st January 1850 ...	39,771	39,858	41,726	41,563	43,596	44,889	46,913	48,146
Civil Service Annuity Fund ...	243,933	206,250	301,841	264,543	30,326	...	...	...
Annuities of the Civil Annuity Fund payable in India ...	128,505	126,142	...	...	...	...	...	...
Uncovenanted Service Family Pension Fund ...	48,217	55,133	62,335	65,849	68,193	72,619	77,604	85,366
Uncovenanted Service Provident Branch Insurance Fund	...	...	...	285	14	2	...	...
Uncovenanted Service Deferred Annuity ...	...	...	...	1,510	1,594	7,862	2,136	256
Miscellaneous Funds ...	66	65	81	60	93	56	26	11
TOTAL ...	648,816	615,908	574,958	555,233	350,924	318,521	350,853	351,608

No. 10 —*continued.* [DEBT

discharged from 1870-71 to 1877-78 —continued.

DEBT DISCHARGED.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	2,703,385	15,858,760	2,198,561	1,107,755	713,565	462,318	1,555,299	337,310
NEW LOANS SINCE 1866-67—								
5 per cent. Debenture Loan of 1866-67, for 1 year	...	...	...	...	...	...	...	...
5 „ Debenture Loan of 1866-67, for 2 years	...	...	...	...	...	...	...	...
5 „ Debenture Loan of 1866-67, for 3 years	296,100	...	...	...	...	...	...	...
5 „ Debenture Loan of 1867-68, for 5 years	...	166,700	233,400	800	...	...	37,500	911,400
5 „ Debenture Loan of 1867-68, for 10 years ...	...							
5 „ Debenture Loan of 1867-68, for 15 years	...							
4½ „ Debenture Loan, payable 4th July 1871	...	281,900	...	400	100	...	...	...
4½ „ Loan for Indore State Railway ...	...	...	...	17,500	...	...	...	...
	296,100	448,600	233,400	18,700	100	...	37,500	911,400
TOTAL ...	2,999,485	16,307,360	2,431,961	1,126,455	713,665	462,318	1,592,799	1,248,710
TREASURY NOTES—								
4 per cent. Treasury Notes on account of Service Funds ...	81,716	103,158	83,205	91,951	112,880	97,712	109,321	128,142
4 per cent. Treasury Notes on account of Soldiers' Savings Bank Deposits ...	...	...	...	150	...	...	...	...
Treasury Notes on account of Bhonsla Family Temples ...	...	...	...	...	...	150	...	...
TOTAL ...	81,716	103,158	83,205	92,101	112,880	97,862	109,321	128,142
SERVICE FUNDS—								
Civil Fund ...	194,233	138,279	208,792	138,939	246,475	149,357	204,117	280,974
Do. under Rules of 1st January 1850 ...	21,708	20,393	23,958	12,438	14,060	10,809	14,790	15,207
Civil Service Annuity Fund ...	130,544	312,278	151,727	323,687	2,060,590	...	...	...
Annuities of the Civil Annuity Fund payable in India ...	129,233	126,409	...	...	...	...	...	...
Uncovenanted Service Family Pension Fund ...	27,867	30,093	31,317	34,562	35,487	40,078	43,436	44,717
Uncovenanted Service Provident Branch, Insurance Fund	...	...	...	15	272	8	...	...
Uncovenanted Service Deferred Annuity ...	...	...	...	49	12	5,615	3,607	3,021
Miscellaneous Funds ...	68	62	79	86	81	74	184	3
TOTAL ...	503,653	627,514	415,873	509,776	2,356,977	205,941	266,134	293,922

DEBT] Account

Details of MINOR HEADS of DEBT incurred and

Debt incurred.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
DEPOSITS—	£	£	£	£	£	£	£	£
Civil—								
General ...	75,774	86,219	294,568	109,745	115,589	142,150	106,606	177,928
General Family Pension Fund	1,322	2,675	3,657	3,712	4,629	5,968	6,826	7,973
Judicial ...	...	...	9,845	4,606	8,978	8,105	4,750	5,591
Do. (Port Blair) ..	405	48	119	79	251	49	19	231
Deposits of the Eastern Settlements ...	...	...	...	...	...	...	...	...
Revenue ...	5,467	10,997	5,949	1,140	1,624	693	1,877	6,332
Postal ...	...	...	...	4,933	18	...	...	...
Personal ...	...	...	...	...	...	...	30,834	38,638
Deposits for Loan ...	...	...	...	...	89,623	22,511	...	21,521
Do. not bearing interest ...	3,622	...	...	16	...	74	127	...
Hindu Family Annuity Fund	...	...	...	...	...	...	4,287	1,489
Deceased men's and Deserters' Deposits ...	...	...	...	...	...	...	235	165
Deposits of the Oudh and Rohilkund Railway ...	...	...	308	1,065	1,052	1,683	1,469	1,732
	86,590	99,939	314,446	125,296	221,764	181,233	157,030	261,600
Military—								
Miscellaneous ...	89,509	76,275	99,940	94,706	101,571	175,560	105,502	102,939
Public Works—								
P. W. Department ...	30,660	58,803	86,482	60,866	70,340	62,670	63,123	72,573
Do. Irrigation ...	...	...	123	1,158	485	78	427	255
Railways ...	152	3,845	14,014	14,531	66,545	22,325	48,863	41,818
	30,812	62,648	100,619	76,555	137,370	85,073	112,413	114,646
Total ...	206,911	238,862	515,005	296,557	460,705	441,866	374,945	479,185
LOCAL FUNDS—								
District ...	Details not available.	7,095	...	4,148	6,056	5,709	6,192	6,343
Bhopal Local ...		3,420	3,248	3,007	2,150	2,693	2,330	2,155
Secunderabad Excise and Local		15,707	15,084	16,653	16,650	16,833	17,240	15,027
Bazar ...		...	...	3,893	3,873	3,498	3,826	4,120
Cantonment ...		...	7,219	9,105	31,972	20,311	22,377	23,512
Minor Funds ...		16,309	13,474	12,180	9,980	9,860	9,613	9,985
Village Watch ...		...	2,033	1,064	...	...	...	...
Debt Accounts ...		16,602	3,862	4,544	12,934	6,713	3,508	3,464
Total ...	33,830	59,133	44,920	54,594	83,615	65,617	65,086	64,606
SAVINGS BANKS DEPOSITS—								
District Savings Banks ...	901	2,079	2,394	3,310	3,543	4,547	5,165	5,884
Regimental Savings Banks ...	83,364	85,302	102,917	100,683	107,350	115,580	110,259	113,303
Total ...	84,265	87,381	105,311	103,993	110,893	120,127	115,424	119,187

No. 10 —*continued.* [DEBT

discharged from 1870-71 to 1877-78 —continued.

Debt discharged.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
DEPOSITS—	£	£	£	£	£	£	£	£
Civil—								
General .	71,829	74,869	297,474	110,526	118,834	139,805	94,092	185,849
General Family Pension Fund	8	33	101	21	155	59	29	89
Judicial ..	...	...	9,284	4,465	8,924	8,364	4,058	5,315
Ditto (Port Blair) ..	685	268	210	74	220	75	60	60
Deposits of the Eastern Settlements ...	31,557	386	...	...	...	...	...	...
Revenue ...	5,725	10,780	14,614	5,051	1,656	673	1,606	6,487
Postal ..	...	...	...	2,397	10	7	59	...
Personal ...	...	.	...	...		...	35,946	39,004
Deposits for Loans ...	...			..	89,623	22,511	...	21,521
Ditto not bearing interest.	252,238	114,914	132,121	137,971	131,791	169,820	23,787	20,346
Hindu Family Annuity Fund	...	.	.	...	...	...	...	277
Deceased men's and Deserters' Deposits ..	...	...		...	... .		234	362
Deposits of the Oudh and Rohilkund Railway .	.		1,252	935	368	1,425	565	1,096
	362,042	201,250	455,059	261,440	351,581	342,739	160,436	280,106
Military—								
Miscellaneous	87,813	81,292	97,933	99,113	90,959	160,867	119,797	102,341
Public Works—								
P. W. Department ..	39,679	55,270	87,347	59,780	66,066	60,684	63,227	72,159
Do. Irrigation ..			2,906	299	882	591	44,852	39,118
Railways	155	1,013	13,789	13,597	43,194	37,735	63	420
	39,834	56,283	104,042	73,676	110,142	99,010	108,112	111,697
Total	489,689	338,825	657,034	434,259	552,682	602,616	388,375	494,144
LOCAL FUNDS—								
District ...	Details not available.	7,278	.	1,591	6,358	4,988	6,945	5,373
Bhopal Local ..		5,124	3,106	2,499	2,366	2,620	2,571	2,429
Secunderabad Excise and Local		15,322	16,835	16,361	17,475	18,319	20,260	18,791
Bazar ...		...	.	3,938	4,028	3,020	3,936	4,480
Cantonment ...		..	7,306	9,088	28,937	19,606	20,481	22,159
Minor Funds		16,542	12,492	11,637	9,728	9,131	9,309	10,160
Village Watch ..		...	1,790	1,330	..	...	...	.
Debt Accounts ...		5,194	4,056	9,844	10,940	2,689	2,080	1,761
Total ...	86,962	49,460	45,585	56,291	79,832	60,373	65,582	65,073
SAVINGS BANKS DEPOSITS—								
District Savings Banks	294	887	858	1,541	2,170	1,550	3,223	5,757
Regimental Savings Banks ...	112,288	71,971	83,215	93,460	101,005	111,999	109,779	116,044
Total .	112,582	72,858	84,073	95,004	103,175	113,549	113,002	121,801

DEBT] Account

Details of MINOR HEADS of DEBT incurred and

Debt incurred.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
POLITICAL TRUST, PRIZE AND RAILWAY FUNDS—								
Buhoo Begum's Stipend Fund	14,788	13,859	12,755	14,205	10,527	10,182	9,804	9,336
Prize Money ...	4,781	2,943	33,908	8,896	1,216	1,512	92	3,080
Fire Insurance Fund of Guaranteed Railways	..	44,080	11,453	20,170	14,746	3,333	2,024	2,151
Fine and Guarantee Fund of Guaranteed Railways .	...	5,830	7,208	4,733	3,909	4,070	5,234	5,048
Extraordinary Casualty Fund, Great Indian Peninsula Railway ...	...	68,080	27,815	28,114	20,420	5,661	5,196	5,265
Permanent-way Renewal Fund, Great Indian Peninsula Railway .	...	98,990	89,370	92,325	63,338	11,575	8,010	3,078
Contractors' Security Fund, Madras Railway ...	.	...	...	...	1,399	6,292	731	674
Employés Guaranteed Fund, Madras Railway	...	...	...	...	2,273	23,441	7,228	6,681
Total ...	19,569	233,782	182,509	168,443	117,828	66,066	38,319	35,913
ADVANCES RECOVERABLE—								
Municipalities ...	...	5,119	5,363	5,239	6,908	7,792	9,689	10,797
Advances Recoverable (Civil)	143,241	120,649	74,020	27,133	191,396	75,208	426,831	501,357
Ditto ditto (Military)	24,811	24,553		56,919	9,013	726	11,585	8,431
Ditto ditto (P. Works)	18,857	12,865	42,506	90,599	75,036	52,955	141	.
Bullion balances for Coinage...	.		...	...		...	...	414,334
Cash Recoveries	3,906	1,465	962	5,375	2,591	8,434	11,455	5,906
H. M.'s Colonial Governments	...	53,952	97,645	66,656	75,416	60,280	60,809	44,597
Account Current with Native States' .	488,315	572,333	496,899	356,904	251,378	180,905	216,330	146,675
Permanent Advances .	163	1,219	761	526	82	3,693	224	518
Suspense Account ...	367,722	392,110	1,234,877	278,627	355,615	14,661	17,736	173,351
Post Office Suspense Account .	...	.	...	10,945	16,572	9	6	1,452
Telegraph Suspense Account ...	...	...	...	103,351	170,154	219,029	176,612	174,204
Abyssinian Expedition ...	3,929	...	..	.	...	...	...	...
Advances to Cultivators ...		1,355	1,699	1,728	1,102	1,020	896	2,144
Famine Advance Account ...	...	...	..		...	155,872	234,549	118,944
Berar Money Orders payable ...	...		.	. .	...	...	6,444	43,537
Government shares in the Presidency Banks ...	...	...	.	...	...	...	220,000	...
Total	1,050,944	1,185,620	1,954,732	1,004,002	1,155,263	780,584	1,393,307	1,646,247

No. 10 —*continued.* [DEBT

discharged from 1870-71 to 1877-78—continued.

Debt discharged.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
POLITICAL TRUST, PRIZE AND RAILWAY FUNDS—								
Buhoo Begum's Stipend Fund	42,386	40,453	41,851	22,830	19,978	21,884	20,220	20,018
Prize Money ...	91,831	20,200	8,490	11,721	6,802	2,405	272,838	3,289
Fire Insurance Fund of Guaranteed Railways .	.	9,763	4,480	15,674	4,726	6,739	2,224	4,125
Fine and Guarantee Fund of Guaranteed Railways ...	...	...	1,194	6,888	1,515	272	297	2,897
Extraordinary Casualty Fund, G. I. P. Railway ...	...	...	...	...	...	11,014	6,906	1,527
Permanent-way Renewal Fund, G. I. P. Railway ..	...	...	...	...	30,261	92,485	92,108	150,858
Contractors' Security Fund, Madras Railway ...	...	...	...	...	210	5,015	1,260	941
Employés' Guaranteed Fund, Madras Railway ...	...	...	...	...	...	13,732	6,724	6,044
Total ...	134,217	70,416	56,015	57,113	63,492	153,546	400,277	189,699
ADVANCES RECOVERABLE—								
Municipalities ...	...	3,123	7,111	6,642	6,496	7,020	9,334	11,159
Advances Recoverable (Civil)	145,285	95,748	68,805	19,658	211,605	76,788	502,038	464,434
Ditto ditto (Military)	.	...	31,403	..	. .		...	...
Ditto ditto (P. Works)	14,493	14,281	40,008	90,725	76,450	45,487	141	...
Bullion advances for coinage...	...		..	...	...	...	676,812	484,995
Cash Recoveries ...	3,766	1,207	1,356	4,884	3,091	8,457	11,129	5,858
H. M.'s Colonial Governments		57,622	59,194	53,685	75,285	54,753	46,450	46,225
Account Current with Native States ..	404,121	548,389	439,172	407,899	307,626	185,950	116,772	184,165
Permanent Advances ...	355	1,681	805	1,302	289	1,376	371	1,514
Suspense Account	410,557	389,222	1,254,777	262,090	350,436	13,621	16,358	132,247
Post Office Suspense Account	...	.	..	9,811	17,711	3	30	357
Abyssinian Expedition ...	10,051	...	...	...	...	.	..	...
Advances to Cultivators /	...	4,779	2,205	172	547	1,669	354	753
Telegraph Suspense Account...	...	...	.	107,227	171,329	210,892	174,130	169,703
Famine Advance Account ...	...	...	...	306,104	243,975	...	1,935	2,187
Berar Money Orders paid ...	...	...	...	...	...	...	30,976	34,371
Total ...	988,628	1,116,052	1,904,836	1,270,199	1,464,840	606,016	1,587,130	1,537,865

DEBT] Account

Details of MINOR HEADS of DEBT incurred and

Debt incurred.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOANS TO NATIVE STATES, REPAID—								
Loan to Rajah of Ulwar ...	..	...	25,000	30,000	45,000	...	..	...
„ to Rajah of Kuppoortolla	...	...	20,000	...	...	...	...	...
„ to Rajah of Tonk ...	...	...	7,500	2,500	...	...	...	...
„ to Rajah of Kerowlee .	5,000	2,000	5,000	2,500	2,500	...	...	...
„ to Rajah of Nagode...	...	...	...	500	750	250	500	...
„ to Rajah of Rewah ...	...	...	...	11,411	...	...	...	83,589
„ to Thookdars of Ajmere	...	...	...	811	8,250	8,059	5,186	4,874
„ to Rajah of Joudhpore	...	..	...	...		23,867	13,775	19,645
Total ...	5,000	2,000	57,500	47,722	56,500	32,176	19,461	108,108
GUARANTEED RAILWAYS—								
Capital Receipts—								
Bombay, Baroda and Central India Railway .	.	...	235,086	25,270	163,543	181,684	179,855	218,348
Eastern Bengal Railway ...	378	126	71,299	...	74,182	78,502	59,323	61,421
East Indian Railway ..	2,344	30	869,494	222,069	428,200	306,874	181,180	436,783
Great Indian Peninsula Railway ...	...	316	519,395	258,390	478,734	531,231	702,166	698,264
Madras Railway ..	...	...	117,887	76,797	160,802	194,526	204,155	243,375
Oudh and Rohilkhund Railway	...	5,288	44,709	1,000	83,120	69,592	105,115	90,723
Sindh, Punjab and Delhi Railway ..	...	23,125	420,195	54,344	51,648	137,613	138,001	116,081
South Indian Railway ...	...	...	235,956	...	37,692	50,485	66,957	80,522
Total ..	2,722	28,885	2,514,021	637,870	1,478,020	1,550,507	1,941,752	1,954,517

No. 10—*continued* [DEBT

discharged from 1870-71 to 1877-78—continued.

Debt discharged.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOANS TO NATIVE STATES—								
Loan to Rajah of Ulwar ...	50,000	50,000	...	...	...	...	...	...
„ to Rajah of Kuppoortolla	...	20,000	...	...	...	...	...	...
„ to Rajah of Joudhpore	...	21,655	...	...	...	240,000	9,582	...
„ to Rajah of Rewah ...	...	...	78,345	...	...	...	...	...
„ to Rajah of Nagode ...	...	...	2,000	...	...	...	...	...
„ to Rajah of Gwalior ...	...	...	...	...	...	...	...	300,000
„ to Rajah of Bijawar ...	...	...	...	...	...	...	...	3,000
„ to Talookdars of Ajmere	...	...	...	56,885	16,798	634	44	42
„ to Madho Rao of Kirwa	...	...	1,540	...	...	...	...	...
„ to Calcutta Municipality	5,000	30,000	...	...	...	...	...	...
Total ...	55,000	121,655	81,885	56,885	16,798	240,634	9,626	303,042
GUARANTEED RAILWAYS—								
Capital Payments—								
Bombay, Baroda and Central India Railway ...	...	74,147	206,757	...	114,667	73,171	138,955	113,347
Eastern Bengal Railway ...	67,365	53,102	82,711	42,873	126,563	52,330	60,604	50,386
East Indian Railway ...	255,599	65,798	747,742	...	223,725	147,293	236,120	296,573
Great Indian Peninsula Railway ...	...	214,858	262,964	...	177,531	170,302	243,434	389,836
Madras Railway ...	...	95,220	130,941	...	96,736	118,759	107,216	197,071
Oudh and Rohilkhund Railway ...	...	559,955	650,350	400,564	302,892	168,728	174,312	160,644
Sind, Punjab and Delhi Railway ...	...	34,328	330,719	...	62,546	362,116	91,525	108,506
South Indian Railway ...	...	13,065	74,077	119,064	236,729	290,817	306,724	202,296
Total ...	322,964	1,110,473	2,486,261	562,501	1,341,389	1,383,516	1,358,890	1,518,062

DEBT] Account

Details of MINOR HEADS of DEBT incurred and

DEBT INCURRED.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL REMITTANCES—								
Gross Receipts ...	5,352,243	6,533,134	6,605,290	7,774,085	9,502,414	8,082,168	6,160,490	13,721,180
Net Receipts ...	258,011	164,585	824,579	656,641	720,965	682,925	7,416	38,510
Detail of Gross Receipts—								
Supply Bills ...	458,487	490,634	339,415	454,178	494,918	111,835	72,231	630,041*
Remittance Transfer Receipts since April 1873	31,022	43 825	32,651	63,806	50,285	63,881	45,418	324,254†
Bills payable, Port Blair, since April 1873 ...	325,801‡	13,983	12,804	18,051	18,046	17,682	18,002	20,201
Money Orders payable ...	852,369	788,226	790,824	1,199,748	741,286	653,738	1,122,905	862,793
Cash Remittances between Treasuries ..	441,282	364,702	165,004	159,212	267,792	111,848	2,456,884	6,424,632
Forest Cash Remittances ...	2,650	2,077	2,401	4,697	5,100	5,489	4,348	5,461
Mint Cash Remittances ...	602,763	1,803,290	440,542	1,166,018	2,142,869	816,175	2,182,039	5,287,937
Money Order Office Cash Remittances ...	194,772	196,412	163,269	95,100	121,148	101,000	115,000	67,479
Miscellaneous Cash Remittances	457,163	356,783	236,954	45,519	59,098	111,888	143,671	98,300
Post Office Value Payable Remittances ...	...	...	...	...	..	...	...	76
Bills drawn on account of E. I. Railway ...	3,900	...	...	...	...	...		
Mily. Dept., Bengal ...	170,953	167,195	245,980	186,624	218,087	378,791		
Do. Bengal, (Marine)	842	...	853	831	322	743		
Do. Marine, (Military Department) ...	399	3,251	...	...	...	...		
Mily. Dept., Bengal, (P. W. D.)	75	477	15,142	3,626	3,631	1,815		
Do. Bengal, (Railway)	42	1,819	185	486	356	781		
Do. (Irrigation) ...	...	...	...	...	...	33		
Public Works Dept , (Civil) ...	87,853	96,271	387,445	189,098	288,350	425,443		
Do. (Military) ...	...	404	2,498	4,607	1,032	6,252		
Do. (Railway) ...	3,401	47,343	35,476	...	..	...		
Do. (Telegraph)...	...	...	...	...	962	1,392	Shewn under Account Current between Presidencies and Provinces—Account No. 9.	
Do. (Irrigation)..	...	...	4,281	...	..	..		
Civil Dept., (Military) ...	1,354,460	1,352,439	1,469,969	1,435,027	1,570,703	1,584,790		
Do. (Telegraph) ...	...	...	...	92,619	113,533	150,879		
Do. (Public Works) ...	332,424	381,318	1,007,421	956,877	1,037,501	1,159,052		
Do. (Railway) ...	24,898	199,169	466,892	723,171	965,689	910,566		
Do. (Irrigation) ...	...	...	23,644	22,560	22,499	18,410		
Transfers P. W. Department ...	6,687	18,310	416,399	167,871	169,687	101,004		
Do. (Railway) ...	...	205,206	296,448	749,722	1,157,814	1,305,551		
Do. (Irrigation) ...	...	...	2,732	2,225	2,067	1,924		
Electric Telegraph Remittances	...	...	46,061	32,193	48,969	40,839		
Do. (Railway) ...	...	...	...	219	465	326		
Do. (P. W. Dept.) ...	...	...	...	...	205	41		
Berar Money Orders Paid ...	...	...	...	...	...	...		
TOTAL ...	5,352,243	6,533,134	6,605,290	7,774,085	9,502,414	8,082,168	6,160,498	13,721,180
MISCELLANEOUS—								
Consolidated Famine Relief Account ...	213	618	...	...	...	...	...	...
Adjusting account of Imperial Loans ..	283,802	1,770,222	1,149,395	123,699	21,094	20,870	7,245	251,572
Discount on Loans from 1869-70 ...	...	...	...	...	69,069	58,268	...	521
Sale of Stock, Public Works Department ...	34,884	21,561	93,385	79.915	95,538	122,644		...
Government Account ...	...	...	...	...	...	...	2,170	...
Securities Purchase Account ...	217	...	481,122	361,010	337,193	...	1,303,459	...
Punjab Military Van Dâk ...	22,568	21,366	31,682	...	..	...	...	...
Bullock Train Fund ...	80,998	85,154	81,115	6,808	..	..	...	...
Miscellaneous ...	...	...	...	74,129	49,823	21,070	...	...
Settlement Account before 1865-66 ...	...	...	...	...	...	...	5,79	...
Mint Certificates ...	...	2,519	...	...	...	...	125,129	248,126
TOTAL ...	422,682	1,901,440	1,836,699	645,561	572,717	222,852	1,443,800	500,219

* Includes Foreign Supply Bills, £ 447,792. † Includes Foreign R. T. Receipts, £ 291,284. ‡ Includes Bills payable of the Eastern Settlements, £ 309,181.

No. 10—*concluded.* [DEBT

discharged from 1870-71 to 1877-78 —concluded.

Debt discharged.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL REMITTANCES—								
Gross Payments ...	5,094,232	6,368,549	5,780,711	7,117,444	8,781,449	7,399,243	6,153,082	13,682,670
Net Payments ...	...	...	...	...	...	...	...	...
Detail of Gross Payments—								
Supply Bills since April 1873 ..	457,699	476,342	354,073	444,859	488,584	127,453	73,312	617,490*
Remittance Transfer Receipts since April 1873 ...	31,853	43,382	31,652	63,494	50,835	64,016	43,644	318,916†
Bills Payable, Port Blair ...	222,547‡	14,066	12,484	18,620	17,825	17,352	18,105	20,164
Money Orders Payable ...	844,050	793,107	803,135	1,174,751	754,569	699,455	1,115,476	824,854
Cash Remittances between Treasuries ...	433,082	364,773	167,104	159,260	262,182	98,022	2,483,888	6,440,338
Forest Cash Remittances ...	2,903	2,150	2,249	4,887	5,185	5,142	4,165	5,447
Mint Cash Remittances ...	602,926	1,803,424	440,446	1,172,962	2,135,536	822,203	2,186,048	5,278,529
Money Order Office Cash Remittances ...	194,772	196,415	163,602	95,104	124,279	101,000	105,300	77,000
Miscellaneous Cash Remittances	391,752	365,418	233,773	46,348	60,874	126,537	123,144	99,932
Bills drawn on account E. I. R.	3,900	...	...	...	...	...	...	...
Mily. Dept. Bengal ...	1,331,571	1,426,212	1,492,145	1,456,776	1,563,589	1,595,657		
Do. Bengal (Marine)...	2,251	...	3,858	2,335	3,079	3,540		
Do. Marine (Military Department) ...	753	2,643	...	...	...	...		
Mily. Dept. Bengal (P. W. D.)	177	1,004	1,611	3,654	3,248	3,535		
Do. Bengal (Railway)	...	137	...	5	51	63		
Do. (Irrigation) ...	...	...	...	...	...	...		
Public Works Dept. (Civil) ...	284,968	379,066	824,436	1,001,538	1,191,729	1,276,025		
Do. (Military) ...	...	681	21,891	4,108	3,053	9,994		
Do. (Railway) ...	418	691	1,491	...	...	...		
Do. (Telegraph) ...	...	...	...	...	7,670	6,449		
Do. (Irrigation) ...	...	...	1,065	...	...	...	See Note on the Receipt side.	
Civil Dept. (Military) ...	188,126	149,164	234,693	199,158	206,265	367,872		
Do (Telegraph) ...	.	...	...	32,945	50,948	41,303		
Do. (Public Works) ...	75,933	88,421	353,545	171,395	197,898	142,970		
Do. (Railway) ...	15,719	30,342	8,286	35,187	169,318	324,945		
Do. (Irrigation) ...	...	...	1,708	2,316	1,580	443		
Transfers P. W. Department...	8,832	9,788	240,120	91,629	99,891	77,247		
Do. (Railway) ...	...	221,323	296,347	840,461	1,268,719	1,339,601		
Do. (Irrigation) ...	...	...	4,075	1,191	5,378	4,016		
Electric Telegrah Remittances	...	...	86,922	94,437	108,933	144,231		
Do. (Railway) ...	...	...	...	18	183	68		
Do. (P. W. Dept) ...	...	..	...	6	48	51		
Berar Mony Orders Paid ...	..	...	...	...	...	53		
Total ...	5,094,232	6,368,549	5,780,711	7,117,441	8,781,449	7,399,243	6,153,082	13,682,670
Miscellaneous—								
Consolidated Famine Relief Account ...	...	586	1,800	...	...	...	...	...
Adjusting Account of Imperial Loans ...	283,295	1,781,413	1,151,123	113,845	22,296	15,995	7,239	251,401
Discount on Loans from 1869-70	130,146	34,177	...	...	...	...	67	...
Stock purchases, P. W. Department ...	29,372	20,902	89,552	80,816	95,691	122,460	...	...
Government Account ...	31,186	...	...	...	...	...	80	120
Securities Purchase Account ...	217	..	1,039,230	140,095	...	...	1,267,576	34,815
Punjab Military Vau Dâk ...	24,423	21,572	25,075	7,511	...	...	...	...
Bullock Train Fund ...	89,518	95,644	78,341	25,808	...	...	...	...
Miscellaneous ...	...	...	..	...	26,747	60,111	...	...
Settlement Account before 1865-66 ...	...	1	...	...	...	11,309	4,535	1,274
Mint Certificates ...	1,604	...	635	1,783	101	...	...	...
Total ...	594,761	1,954,295	2,385,756	369,858	144,835	209,875	1,279,497	287,610

* Includes Foreign supply Bills, £ 435,907. † Includes Foreign R. T. Receipts, £ 283,962. ‡ Includes Bills payable, Eastern Settlements, £205,292.

CASH BALANCES] Account No. 11.

CASH BALANCES in the GENERAL TREASURY in CALCUTTA, on the last day of each month, in each year, from 1870-71 to 1878-79.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	1,167,343	2,928,418	3,057,626	2,501,121	865,462	2,184,557	1,955,700	876,586	713,496
May ...	709,192	2,463,536	3,086,329	2,660,362	916,305	2,539,742	2,422,372	1,025,632	733,065
June ..	666,392	3,139,786	2,036,284	1,840,219	1,125,474	2,633,214	1,976,491	1,020,537	1,396,986
July ...	1,092,965	2,965,610	2,032,080	2,092,480	1,569,332	2,965,661	1,413,068	1,506,918	1,916,663
August ...	907,246	3,131,122	1,938,863	2,316,949	2,730,496	2,663,924	1,075,916	1,039,402	1,137,956
September ...	707,551	3,183,690	1,158,353	1,682,524	2,101,772	1,639,519	1,290,246	646,289	542,867
October ...	1,012,089	2,958,628	1,557,349	1,281,173	1,811,185	1,584,584	1,020,575	777,192	881,551
November ...	1,437,203	7,213,033	1,594,059	1,536,611	1,707,454	1,110,232	748,425	561,329	1,089,865
December ..	1,542,684	3,415,370	942,979	1,469,736	1,112,440	1,184,051	581,808	527,713	456,398
January ..	2,404,474	3,700,511	1,213,839	1,945,595	1,552,419	1,356,278	618,474	652,860	755,923
February ..	2,701,929	3,837,286	2,280,682	1,452,155	1,718,042	1,369,438	463,469	805,623	1,068,103
March ...	2,596,015	3,663,806	2,388,727	990,742	1,632,042	1,788,495	655,962	775,493	703,436

Account No. 12.

CASH BALANCES in the RESERVE TREASURY in CALCUTTA, on the last day of each month, in each year, from 1876-77 to 1878-79.

April ...	...	...	...	...	...	..	...	278,348	1,155,701
May ...	...	...	...	...	...	...	170,479	456,336	1,005,129
June ...	...	...	...	...	...	...	343,106	513,786	911,418
July ...	...	...	...	...		...	677,293	586,372	1,575,721
August ...	...	...		...	.	...	851,227	300,453	1,777,391
September ..	...	...	..	.	..	...	1,143,117	439,327	787,455
October ...	...	...	...	.	...	...	1,662,568	459,718	330,903
November ...	.	...	..	...	...	...	43,436	1,121,655	603,074
December ...	...	...	...	...	...	...	192	859,136	816,305
January ..	.	...	...	...	...	...	33,168	1,735,187	610,028
February ...	...	...	...	...	...	..	25,404	1,526,757	1,012,285
March ...	...	...	..	...	...	...	97,186	1,500,153	672,781

Account No. 13. [CASH BALANCES

CASH BALANCES in the MINT in CALCUTTA, on the last day of each month, in each year, from 1870-71 to 1877-78.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	71,259	78,677	84,784	71,833	79,608	24,606	294,812	456,982	
May ...	72,571	82,466	49,340	69,948	78,651	16,681	302,346	227,435	
June ...	70,247	89,091	46,892	49,889	77,347	14,092	552,596	335,714	
July ...	71,065	97,662	42,863	48,635	51,759	17,944	653,248	224,739	
August ...	69,460	105,684	57,082	53,458	36,428	17,612	612,561	308,766	
September ...	70,410	99,927	63,427	52,274	51,225	77,213	472,496	...	
October ...	74,023	96,835	63,344	53,908	27,183	114,688	553,835	...	
November ...	70,881	79,912	66,664	58,892	28,337	112,776	493,208	...	
December ...	75,049	82,458	77,866	39,897	23,352	88,539	127,613	...	
January ...	79,041	71,201	69,530	45,841	40,740	84,823	187,956	...	
February ...	75,832	104,709	65,120	95,298	46,169	176,133	448,993	...	
March ...	75,536	68,920	68,397	49,555	20,834	314,108	377,621	...	

* From September 1877 Bullion Balance in the Mint has ceased to be treated as Cash Balance.

Account No. 14.

CASH BALANCES in the several MOFUSSIL and DEPARTMENTAL TREASURIES under the GOVERNMENT of INDIA (exclusive of the GENERAL TREASURY and MINT) on the last day of each month, in each year, from 1870-71 to 1878-79.

April ...	385,885	782,219	982,213	945,883	1,036,566	925,100	778,040	440,981	613,294
May ...	375,004	732,921	968,156	923,719	975,244	868,342	797,709	526,475	573,259
June ...	402,971	765,191	855,886	953,247	1,012,309	884,397	771,808	649,555	571,558
July ...	360,321	755,862	836,926	948,612	1,046,191	869,651	756,912	612,067	571,882
August ...	384,881	690,981	688,857	972,115	1,044,363	770,815	705,216	514,353	608,121
September ...	381,995	613,668	784,183	997,287	1,052,236	804,507	595,941	457,259	522,940
October ...	389,425	536,128	741,285	974,908	972,120	836,561	496,681	502,474	511,557
November ...	327,888	533,105	793,262	977,257	952,307	709,317	412,952	514,898	557,134
December ...	380,299	529,213	771,759	1,035,581	878,120	754,884	444,316	505,412	573,138
January ...	358,355	723,522	737,215	1,107,110	853,527	796,729	526,801	723,208	695,955
February ...	384,444	681,427	740,657	1,018,049	766,733	716,275	434,050	580,492	776,439
March ...	709,042	935,027	987,974	1,206,888	777,920	760,171	412,911	617,182	803,464

Account No. 15*

CASH BALANCES in the TREASURIES of the GOVERNMENT of INDIA (inclusive of the GENERAL TREASURY and MINT) on the last day of each month, in each year, from 1870-71 to 1878-79.

April ...	1,624,487	3,789,314	4,124,623	3,518,840	1,981,636	3,134,263	3,028,552	2,052,897	2,482,491
May ...	1,156,767	3,278,923	4,103,825	3,654,029	1,970,300	3,424,765	3,692,906	2,235,878	2,311,453
June ...	1,139,610	3,994,068	2,939,062	2,843,355	2,215,130	3,531,703	3,644,001	2,549,592	2,879,962
July ...	1,524,351	3,819,134	2,911,869	3,089,727	2,667,282	3,853,256	3,500,521	2,930,096	4,064,269
August ...	1,361,587	3,927,787	2,684,802	3,372,522	3,811,287	3,452,351	3,244,920	2,162,974	3,523,468
September ...	1,159,956	3,897,285	2,005,963	2,732,085	3,205,233	2,521,239	3,501,830	1,512,875	1,853,262
October ...	1,475,537	3,591,591	2,361,978	2,309,989	2,810,488	2,535,833	3,733,659	1,739,384	1,724,014
November ...	1,835,972	3,985,147	2,453,985	2,572,760	2,688,098	1,932,325	1,698,021	2,197,882	2,250,073
December ...	1,998,032	4,027,041	1,792,604	2,545,214	2,043,912	2,027,474	1,153,929	1,892,261	1,845,841
January ...	2,841,870	4,495,234	2,020,584	3,098,546	2,446,686	2,237,830	1,366,399	3,111,255	2,061,906
February ...	3,162,206	4,623,422	3,086,459	2,565,502	2,560,944	2,261,846	1,371,916	2,912,872	2,856,827
March ...	3,380,593	4,667,753	3,445,098	2,247,185	2,430,796	2,862,774	1,543,680	2,952,828	2,179,684
Adjusted Cash Balance for the last month of the official year per Finance and Revenue Account ...	3,395,959	4,636,511	3,506,987	2,290,673	2,219,805	2,840,897	1,197,431	2,980,396	...
Balance on 31st March in the Residency Treasury included in the foregoing ...	367,310	482,616	478,749	740,067	460,421	140,551	70,462	181,760	

* This statement includes the balance in the Residency Treasury, Hyderabad.

CENTRAL PROVINCES.

REVENUES]

Account No. 16.

GROSS REVENUES, CHARGES and SURPLUS or DEFICIT of the CENTRAL PROVINCES.

Detail of Items.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues—								
Civil ...	1,126,351	1,103,702	1,118,749	1,197,302	1,002,349	1,046,828	1,091,523	1,044,288
Public Works ...	4,050	7,671	9,521	6,454	7,212	6,085	12,615	34,374
GRAND TOTAL ...	1,130,401	1,111,373	1,128,270	1,203,756	1,009,561	1,052,913	1,104,138	1,078,662
Gross Charges—								
Civil ...	643,419	596,289	617,875	694,922	590,166	563,377	615,969	569,915
Public Works Ordinary ...	221,809	222,127	170,342	165,236	157,066	166,396	153,599	173,273
Productive Public Works Capital Expenditure ...	...	3,359	99,823	29,214	72,349	126,927	73,066	22,823
GRAND TOTAL ...	865,228	821,775	888,040	889,372	819,581	856,700	842,634	766,011
Result—								
Surplus—in Civil Department	482,932	507,413	500,874	502,380	412,183	483,451	475,554	474,373
Deduct—Net Public Works Expenditure ...	217,759	217,815	260,644	187,996	222,203	287,238	214,050	161,722
Net Surplus towards Mily. and Genl. Charges ...	265,173	289,598	240,230	314,384	189,980	196,213	261,504	312,651

Account No. 17.

Total of REVENUES under each MAJOR HEAD in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Civil Department—								
Land Revenue ...	604,853	593,891	596,386	608,728	584,919	607,885	604,419	601,955
Tributes and Contributions from Native States ...	3,156	13,475	13,059	13,887	13,219	13,799	13,700	13,789
Forest ...	65,812	55,713	48,167	56,837	66,094	72,618	66,133	68,391
Excise on Spirits and Drugs ...	100,019	105,989	102,410	112,822	128,629	135,639	144,958	147,240
Assessed Taxes ...	66,253	19,001	16,376	99	3	1	1	...
Customs ...	10,591	13,313	10,411	11,260	10,402	10,151	15,925	Shown under Govt. of India.
Salt ...	116,940	123,610	123,817	118,038	18,524	19,066	12,443	
Carried over ...	967,624	924,992	910,626	921,671	821,820	859,159	857,579	831,375

Account No. 17—*continued.* [REVENUES

Total of REVENUES under each MAJOR HEAD in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department—*continued and brought forward* ...	967,624	924,992	910,626	921,671	821,820	859,159	857,579	831,375
Stamps ...	99,307	94,456	93,596	95,843	92,309	97,261	97,614	103,518
Post Office ..	...	...	...	18,298	17,846	18,347	19,075	21,391
Minor Departments ...	...	129	162	102	4	98	200	470
Law and Justice ...	42,486	44,509	55,751	52,262	50,418	50,960	51,713	51,801
Police ...	10,047	8,217	9,016	10,502	4,290	4,268	5,575	4,216
Education ...	...	...	...	1,237	3,827	7,268	6,512	7,248
Medical ...	...	...	...	88	161	157	154	291
Stationery and Printing ...	...	...	441	127	283	118	118	172
Interest ...	1,000	1,186	2,654	2,688	4,056	3,611	3,539	2,997
Receipts in aid of Superannuation, &c., Allowances ...	304	168	28	388	208	145	198	96
Gain by Exchange ...	...	...	...	...	...	...	44	34
Miscellaneous ...	5,583	2,442	3,897	4,012	4,866	1,136	4,068	1,332
Provincial Deficits, ...	...	1,806	33,595	...	2,261	4,300	...	...
Provincial Contributions ...	...	25,797	8,983	90,084	...	...	45,134	19,347
Total ...	1,126,351	1,103,702	1,118,749	1,197,302	1,002,349	1,046,828	1,091,523	1,044,288
Public Works Department—								
Ordinary—								
Imperial: Rents of quarters, Rents of Buildings, &c. ...	610	235	162	267	195	227	187	165
Imperial: Recoveries from Barrack damages	...	...	...	...	...	...	74	54
Imperial: Sale of Buildings, Barrack Furnitures, &c. ...	868	2,239	228	490	421	334	77	283
Imperial: Value of Materials received from old Buildings ...	...	...	...	...	...	...	54	22
Imperial: Fines, Refunds and Miscellaneous	2,572	1,661	1,655	788	411	120	40	31
Imperial: Receipts from Collieries ...	...	...	...	...	...	32	4,093	18,709
Provincial ...	...	3,536	7,476	4,909	4,073	2,436	4,405	4,471
	4,050	7,671	9,521	6,454	5,100	3,149	8,930	23,735
State Railways—								
Gross Traffic, &c., Receipts ...	...	...	...	...	2,112	2,936	3,685	10,639
Total, P. W. Department ...	4,050	7,671	9,521	6,454	7,212	6,085	12,615	34,374

REVENUES] Account No. 18.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Land Revenue—	£	£	£	£	£	£	£	£
Revenue from Lands ...	598,356	588,117	590,204	603,587	581,009	603,943	600,904	596,436
Miscellaneous ...	1,604	2,056	2,403	3,235	2,442	2,984	2,824	2,922
Sale proceeds of Waste Lands	2,319	3,562	3,660	1,906	1,468	958	691	2,539
Sale of Khas Mehals or Government estates ...	2,574	156	119	...	...	...	...	13
Revenue Record Room Receipts	...	...	...	...	...	...	...	45
Total ...	604,853	593,891	596,386	608,728	584,919	607,885	604,419	601,955
Tributes and Contributions from Native States—								
Tributes from various Petty States ...	3,156	13,475	13,059	13,887	13,249	13,799	13,700	13,789
Forest—								
Revenue from Timber and Bamboos ...	27,725	16,902	10,349	13,884	34,090	38,071	28,413	34,529
Revenue from Minor Produce	35,828	37,395	37,117	41,960	24,654	26,181	26,880	29,628
Miscellaneous ...	2,259	1,416	701	993	7,350	8,366	10,840	4,234
Total ...	65,812	55,713	48,167	56,837	66,094	72,618	66,133	68,391
Excise on Spirits and Drugs—								
Duty and License Fees for the sale of Liquors and Drugs...	97,851	103,886	100,630	103,588	119,884	123,066	129,395	128,380
Sale of Excise Opium ...	1,182	1,643	915	5,749	7,574	12,238	15,290	18,559
Miscellaneous ...	986	460	865	3,485	1,171	335	273	301
Total ...	100,019	105,989	102,410	112,822	128,629	135,639	144,958	147,240
Assessed Taxes—								
Collections, &c.—								
Income Tax ...	66,253	19,001	16,376	99	3	1	1	...
Customs—								
Land Customs (Duty on Sugar)	10,584	13,043	10,030	10,983	10,338	10,119	15,908	...
Miscellaneous ...	7	270	381	277	64	32	17	...
Total ...	10,591	13,313	10,411	11,260	10,402	10,151	15,925	...
Salt—								
Customs Duty on Salt ...	116,584	123,602	123,813	118,013	18,300	18,867	12,406	...
Miscellaneous ...	356	8	4	25	224	199	37	...
Total ...	116,940	123,610	123,817	118,038	18,524	19,066	12,443	...
Stamps—								
Sale of Court Fee Stamps ...	72,608	65,825	62,114	65,850	62,533	66,784	66,961	71,173
Ditto of Commercial and other Stamps ...	26,581	28,492	30,733	29,201	28,847	29,264	29,608	31,593
Fines and Penalties ...	...	...	412	481	532	534	682	548
Miscellaneous ...	118	139	337	311	397	679	360	204
Total ..	99,307	94,456	93,596	95,843	92,309	97,261	97,614	103,518

Account No. 18—*continued.* [REVENUES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Post Office—	£	£	£	£	£	£	£	£
Postage on Letters, Newspapers and Parcels, exclusive of those carried on the Public Service	...	...	...	6,385	6,166	6,222	6,169	6,467
Sale of Postage Stamps—								
Ordinary Stamps ...	...	...	...	7,294	7,529	7,781	8,325	10,233
Service Stamps ...	...	...	...	4,529	3,961	4,251	4,398	4,617
Fees, Fines and Petty Receipts	...	...	...	47	126	72	189	75
Bullock Train Collections ...	...	...	...	56	67	31	2	...
Total ...	...	...	...	18,311	17,849	18,357	19,083	21,392
Deduct Refunds ...	...	...	...	13	3	10	8	1
Total ...	...	...	...	18,298	17,846	18,347	19,075	21,391
Minor Departments—								
Model Farm Receipts (Provincial) ...	...	129	162	102	4	98	200	470
Law and Justice—								
General Fees, Fines and Forfeitures ...	7,599	10,340	9,326	11,579	9,704	11,936	12,757	14,076
Court Fees realized in Cash ...	3,213	...	...	...	...	8	433	464
Proceeds of Unclaimed and Intestate Property ...	1,557	1,340	7,422	2,163	1,750	2,104	2,157	2,352
Miscellaneous ...	1,862	648	117	242	557	492	470	494
	14,231	12,328	16,865	13,984	12,011	14,540	15,817	17,386
Receipts on account of Convict labour ...	...	...	313	647	442	588	292	273
Proceeds of sale of Jail Manufactures ...	7,215	6,705	13,753	10,697	15,119	13,049	14,242	16,037
Other Jail receipts ...	...	...	10	157	309	521	171	111
Thuggee School of Industry ..	15,978	21,183	20,269	22,497	18,582	17,863	16,723	13,258
Registration Fees and Miscellaneous ...	5,062	4,293	4,541	4,280	3,955	4,399	4,468	4,736
	28,255	32,181	38,886	38,278	38,407	36,420	35,896	34,415
Total ...	42,486	44,509	55,751	52,262	50,418	50,960	51,718	51,801
Police—								
Contributions from Municipal Funds ...	9,516	7,971	8,080	7,807	...	...	550	694
Receipts on account of Police furnished to Public Departments, private persons and Companies	...	...	...	...	215	712	612	589
Receipts from Railway Companies on account of Railway Police ...	...	...	...	2,319	2,585	2,362	3,566	2,411
Fines and Miscellaneous ...	531	246	336	376	1,490	1,194	847	518
Contributions for Pensions ...	...	...	...	...	...	...	...	4
Total ...	10,047	8,217	9,016	10,502	4,290	4,268	5,575	4,216
Education—								
Fees and Contributions on account of Education ...	...	...	...	1,055	3,220	4,016	3,919	4,270
Proceeds of sale of Books, &c.	...	...	...	1	497	1,796	2,228	2,744
Fines and Miscellaneous ...	...	...	...	181	110	1,456	365	234
Total ...	...	...	...	1,237	3,827	7,268	6,512	7,248

CHARGES] Account No. 18—*concluded.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concluded.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Medical—								
Lunatic Asylum Receipts ...	...	...	...	32	132	112	84	79
Miscellaneous ...	...	...	...	56	29	45	70	212
Total ...	...	...	...	88	161	157	154	291
Stationery and Printing—								
Miscellaneous ...	...	...	...	96	125	48	44	83
Sale of Gazettes and other Publications ...	...	...	441	31	158	70	74	89
Total ...	...	...	441	127	283	118	118	172
Interest—								
Interest on loans to Municipalities Native States, &c., ...	...	1,042	1,965	2,240	3,717	3,296	3,205	2,807
Interest on balances due for the purchase money of waste lands ...	1,000	144	689	448	339	315	*244	190
Total ...	1,000	1,186	2,654	2,688	4,056	3,611	3,539	2,997
Receipts in aid of Superannuation, &c., Allowances—								
Deductions from pay of Municipal Police ...	304	168	28	298	...	...	...	...
Contributions for Pensions, Gratuities, &c. ...	...	...	...	90	208	145	198	96
Total ...	304	168	28	388	208	145	198	96
Miscellaneous—								
Gain by Exchange ...	...	...	27	1	...	...	...	
Premium on Bills of Exchange	...	1	1	38	19	75	56	36
Unclaimed Deposits ...	4,789	1,242	1,527	2,522	1,198	339	881	583
Miscellaneous Fees, Fines and Forfeitures ...	34	59	60	214	1	73	131	94
Unclaimed Bills of Exchange	168	123	2,074	70	86	88	5	34
Sale proceeds of Durbar Presents	...	..	...	...	...	...	...	13
Sale proceeds of old Stores and Materials ...	178	73	60	326	206	48	51	40
Sundry Réceipts, Imperial ...	414	434	88	825	3,309	391	2,941	532
Sundry Receipts, Provincial ...	...	510	60	16	47	122	...	...
Total ...	5,583	2,442	3,897	4,012	4,866	1,136	4,068	1,332

* Includes £33 for interest on arrears of Revenue.

Account No. 19. [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS

Grants	1870-71	1871-72	1872-73	1873-74.	1874-75	1875-76.	1876-77	1877-78.
	£	£	£	£	£	£	£	£
Civil Department—								
Interest on Service Funds, &c	...	1,090	1,767	230	1,144	1,370	1,103	815
Refunds and Drawbacks ..	18,769	3,021	3,664	7,841	7,993	4,502	5,644	5,622
Land Revenue	87,336	69,812	67,523	67,201	66,099	65,934	66,905	65,503
Forest	30,631	23,160	24,784	28,356	29,301	37,200	28,974	31,917
Excise on Spirits and Drugs ..	5,298	4,942	6,619	5,919	5,005	5,286	6,401	6,479
Assessed Taxes ..	5	11	43	1	...	...	...	...
Salt	38,223	38,928	39,577	38,791	31,151	Shewn under Government of India.	...	...
Stamps ...	2,852	2,549	2,097	1,447	1,208	1,284	1,337	1,396
Post Office ...	1,668	1,275	..	18,728	17,598	17,717	18,486	18,077
Administration	45,444	40,378	42,897	44,059	44,252	42,571	40,641	42,208
Minor Departments .	6,236	9,006	5,729	3,519	3,444	3,353	3,719	5,836
Law and Justice ...	120,966	114,510	125,716	124,380	120,113	115,519	118,693	112,727
Police ...	123,198	127,303	124,406	121,494	115,803	117,262	117,753	119,690
Marine ...	...	...	...	...	...	...	15	...
Education ...	24,895	41,897	40,476	43,257	32,722	36,254	39,779	39,616
Ecclesiastical . .	3,851	2,954	3,083	3,536	3,561	3,394	3,289	4,051
Medical ..	30,063	25,421	28,074	30,496	27,281	30,630	31,819	27,827
Stationery and Printing ...	3,739	2,672	6,892	4,744	5,057	4,793	4 375	5,067
Political Agencies ..	319	340	312	408	295	298	4,393	625
Allowances and Assignments under Treaties and Engagements	71,660	68,219	74 055	62,849	61,613	60,692	59,810	56,462
Superannuation and Retired Allowances ...	13,626	11,121	11,655	10,975	11,993	11,275	14,488	16 579
Loss by Exchange ...	. .	..	...	..	.	1	4	1
Miscellaneous ...	2,646	7,680	7,076	4,293	3,933	3,497	4,110	2,885
Provincial Surpluses ..	* 11,994	..	...	69,311	...	...	44,231	6,532
Provincial Contributions ..	...	...	1,400	3,087	600	545	...	..
Total, Civil Department ..	613,419	596,289	617,875	694,922	590,166	563,377	615,960	569,915

* This is the working balance provided for from the Imperial Treasury.

CHARGES] Account No. 19—*concluded.*

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—concluded.

Grants	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
PUBLIC WORKS DEPARTMENT.								
P. W. Ordinary—								
Military Buildings—								
Original Works ...	65,658	48,733	20,373	11,570	8,814	25,639	22,256	27,816
Repairs ...	7,298	12,301	9,097	12,653	14,893	10,173	10,291	8,092
Total ...	72,956	61,034	29,470	24,223	23,707	35,812	32,547	35,908
Barrack Furniture ...	...	..	1,569	853	885	1,416	1,009	803
Civil Buildings—								
Original Works ...	9,785	725	484	722	671	4,555	2,238	1,299
Repairs ...	4,311	183	146	175	221	287	97	156
Total ...	14,096	908	630	897	892	4,842	2,335	1,455
Communications—								
Original Works ...	90,110	25,343	—10,819	—70	—45	...	...	...
Repairs ...	20,466	...	..	883	1,142	...	...	...
Total ...	110,576	25,343	—10,819	813	1,097	...	...	...
Miscellaneous Public Improvements—								
Original Works ...	...	454	...	...	...	...	...	...
Repairs ...	984	6	...	...	...	...	...	...
Total ...	984	460	...	...	...	...	...	...
Coal Exploration—								
Original Works ...	Shewn under Minor Departments.		3,737	11,479	7,515	7,316	13,185	14,829
Repairs ...			21	49	..	...	...	...
Total ...	...	...	3,758	11,528	7,515	7,316	13,185	14,829
Total, Works and Repairs ...	198,612	87,745	24,608	38,314	34,096	49,386	49,076	52,995
Establishment ...	58,797	33,074	16,238	13,896	12,738	13,901	8,721	9,310
Tools and Plant ...	2,567	1,134	3,725	6,098	6,800	2,409	472	—47
Profit and Loss ...	670	42	4,700	250	...	...	...	.
	260,646	121,995	49,271	58,558	53,634	65,696	58,269	62,288
Add or Deduct—								
Suspense Account ..	..	...	—6,800	+696	—1,323	—3,591	—1,443	—176
Variation in balance of Stock Account and London Invoices ...	—40,646	—11,951	...	...	...	...	...	...
Expenditure in England ...	...	...	...	—785	—4,650	—62	—1,339	—835
	—40,646	—11,951	—6,800	—89	—5,973	—3,653	—2,782	—1,011
Total, Buildings and Roads—								
Imperial ...	220,000	110,044	42 471	58,469	47,661	62,043	55,487	61,277
Provincial ...	...	111,171	120,532	101,564	104,623	101,122	94,308	101,859
Irrigation Capital Outlay ...	1,135	400	1,855	531	1,276	...	...	...
Total P. W. Ordinary ...	221,135	221,615	164,858	160,564	153,560	163,165	149,795	166,136
Expenditure on Productive Public Works—								
Working Expenses and Maintenance ...	...	...	...	...	...	...	...	...
Guaranteed Railways—								
Compensation for Land, &c. ...	674	512	736	1,076	1,041	81	146	94
State Railway—								
Working Expenses ...	...	...	4,748	3,596	2,465	3,150	3,658	7,048
Total, P. W. Department ...	221,809	222,127	170,342	165,236	157,066	166,396	153,599	173,273

Account No. 20. [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Interest on Service Funds and other Accounts—								
Interest on Deposits in the District Savings Banks ..	...	104	209	230	375	512	669	815
Do. on Miscellaneous Accounts (Provincial) ...	...	986	1,558	...	769	858	434	...
Total ...	...	1,090	1,767	230	1,144	1,370	1,103	815
Refunds and Drawbacks—								
Land Revenue ..	184	138	108	1,215	4,327	1,074	1,053	672
Forest ...	1,162	3	244	76	17	41	55	287
Excise ...	228	39	173	190	199	119	32	111
Assessed Taxes ...	13,787	234	123	20	1	...	...	17
Customs ...	137	7	4	1	...	2	...	...
Salt ...	14	...	8	252	388	82	26	...
Stamps ...	1,752	1,548	1,777	1,203	1,509	1,334	1,915	1,668
Law and Justice ...	1,478	1,037	1,018	4,562	1,210	1,787	2,367	2,605
Miscellaneous, including Military and Public Works	27	15	114	245	255	27	42	150
Police ...	...	...	95	77	87	36	122	36
Education ...	...	...					32	76
Total ..	18,769	3,021	3,664	7,841	7,993	4,502	5,644	5,622
Land Revenue—								
Salaries ...	27,041	27,104	26,946	27,086	27,438	27,247	28,569	27,726
Establishments ...	30,742	31,277	31,034	31,471	31,213	31,452	31,582	31,551
Travelling Expenses ...	2,421	2,511	2,569	2,940	1,938	2,323	1,491	1,734
Contingent Charges ...	9,903	7,925	5,206	4,169	3,953	3,363	3,505	3,656
Revenue Survey	16,032	...	..	Transferred to Government of India.			...	...
Settlement Charges ..	1,197	995	1,768	1,535	1,557	1,549	1,292	816
Petty Construction and Repairs .	...	..	...	.	...	...	317	...
House Rent ...		...	...		..	...	149	20
Total .	87,336	69,812	67,523	67,201	66,099	65,934	66,905	65,503
Forest—								
Salaries and Establishment	8,622	8,591	9,082	9,212	9,287	10 645	9,979	11,439
Contingent Charges ...	1,345	1,066	1,181	936	663	624	801	957
Travelling Allowances ...	1,127	1,041	1,154	1,477	1,598	1,760	1,461	1,532
Conservancy and Working...	19,537	12,462	13,367	16,701	17,753	24,171	16,733	17,824
Rents, Rates and Taxes ...	...	..	...	...	...	...	...	165
Total	30,631	23,160	24,784	28,356	29,301	37,200	28,974	31,917
Excise on Spirits and Drugs—								
Salaries and Establishment	4,220	4,696	6,147	5,260	4,656	4,604	4,542	4,490
Contingent Charges ...	653†	246	472	659	349	682	909	1,063
	4,873	4,942	‡ 6,619	5,919	5,005	5,286	5,451	5,553
Petty Construction & Repairs	425	...	...		...	...	856	872
Rent, Rates and Taxes ...	...	...	...	...	...		94	54
Total ...	5,298	4,942	6,619	5,919	5,005	5,286	6,401	6,479

† Includes cost price of Opium supplied to the Excise Department, £399

‡ Includes salaries, establishment, &c., of the Superintendent of Stamps and Excise charged for the first time.

CHARGES] Account No. 20—*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Assessed Taxes—								
Salaries, Establishment and Contingent Charges ...	5	11	43	1	...	...	...	...
Salt—								
Collectors' Salaries ...	2,711	3,264	3,248	3,035	2,076	Shown under Government of India.		
Ditto Establishment ...	31,887	32,686	33,115	33,125	25,312			
Ditto Contingent Charges, &c.	3,625	2,978	3,214	2,631	3,763			
Total ...	38,223	38,928	39,577	38,791	31,151	...	...	...
Stamps—								
Charges for sale of Stamps—								
Clerks and Servants ...	...	.	...	150	.	187	216	216
Discount on sale of General Stamps ...	1,275	1,266	920	1,106	*1,087	994	1,011	1,093
Do. on sale of Court Fee Stamps ...	1,258	1,045	465	...	...	...	...	18
Other Charges ...	319	238	712	191	121	103	110	69
Total ...	2,852	2,549	2,097	1,447	1,208	1,284	1,337	1,396
Post Office—								
Presidency and District Offices...	...	...	...	12,388	12,039	11,768	12,372	11,944
Conveyance of Mails ...	...	...	...	5,793	5,200	4,899	4,787	4,730
Discount on sale of Postage Stamps ...	...	...	...	269	227	237	255	314
Miscellaneous ...	...	...	...	278	132	160	165	148
District Post Establishment ...	1,668	1,275	...	..	...	653	907	941
Total ...	1,668	1,275	...	18,728	17,598	17,717	18,486	18,077
Administration—								
Chief Commissioner .	5,916	5,600	5,595	5,600	5,376	5,387	5,400	5,400
Tour Expenses ...	1,015	1,061	1,306	1,494	1,316	1,410	1,354	2,013
Secretariat ...	11,774	8,420	8,658	8,755	8,828	8,712	7,949	8,797
Commissioners of Revenue	21,968	20,016	20,228	20,118	20,339	19,356	18,768	19,013
Office of the Deputy Accountant General ...	3,843	4,439	5,559	5,888	6,541	6,127	5,107	5,294
Provincial establishment in the office of account ...	. .	...	805	802	794	910	1,397	1,030
Paper Currency Department	724	842	746	1,402	1,058	669	623	661
Rents Rates and Taxes ...	204	...	...	.	.	...	43	...
Total ..	45,444	40,378	42,897	44,059	44,252	42,571	40,041	42,208
Minor Departments—								
Meteorological Department	.	...	...	...	62	..	448	454
Cotton Department ...	3,207	3,281	2,023	1,363	...	...	...	..
Govt. Bull & Stallion Charges	179	136	106	10	124	125	56	123
Tea Nurseries & Plantations	...	...	...	. .	...	31	6	1
Charges for collecting Sanscrit Manuscripts ...	...	81	51	7	75	...	...	...
Exploration of Coal and Minerals ...	2,594	5,252	...	Shewn under Public Works.			...	...
Public Exhibitions and Fairs	...	...	...	...	...	...	50	24
Donation to Agri-Horticultural Society ...	120	120	200	40	120	120	120	120
Botanical and other public Gardens ...	...	...	286	360	281	280	280	330
Census Charges ...	...	...	1,610	300	...	...	...	...
Carried over ...	6,100	8,870	4,276	2,080	602	556	960	1,052

* Includes commission to vendors.

Account No. 20—*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments—*contd. and brought forward*	6,100	8,870	4,276	2,080	662	556	960	1,052
Model Farm ...		...	...	...	1,249	1,231	1,054	1,188
Provincial Statistics ..	...	.	1,316	1,287	1,397	1,408	1,484	1,738
Other items ...	..	...	...	...		25	84	28
Emigration ...	..	.	...	..	.	...	...	1,691
Central and other Museums	136	136	137	152	136	133	137	136
Total ..	6,236	9,006	5,729	3,519	3,444	3,353	3,719	5,836
Law and Justice—								
Judicial Commissioner .	7,301	6,277	5,749	5,699	5,619	5,695	5,646	5,723
Criminal Courts ..	63,516	62,585	60,766	58,627	58,904	58,075	58,790	58,431
Courts of Small Causes ...	2,965	2,696	2,947	3,632	3,396	3,300	3,452	2,830
Jails ..	26,286	21,009	26,117	28,489	44,706	40,649	42,931	39,993
Thuggee School of Industry	16,291	18,624	20,744	24,740	4,488	4,819	5,292	3,069
Registration Department ...	4,607	3,319	3,033	2,740	2,520	2,609	2,582	2,681
Honorary Magistrates' and Commissioners' & Deputy Commissioners' Establishment ..	...	..	6,360	453	480	372	...	...
Total	120,966	114,510	125,716	124,380	120,113	115,519	118,693	113,727
Police—								
Superintending Officers	4,675	3,737	3,506	3,533	3,563	3,378	4,096	3,832
Executive Force	109,008	115,598	110,351	107,472	109,408	110,933	110,809	112,936
Municipal Police ...	9,515	7,968	8,680	7,683	...	..		...
Railway Police ...	...	...	1,869	2,806	2,832	2,951	2,848	2,922
Total	123,198	127,303	124,406	121,494	115,803	117,262	117,753	119,690
Marine—								
Marine Pension and Gratuities	...	.		...	...	...	15	...
Education—								
Superintendence and Inspection	8,342	8,370	7,881	9,938	10,542	10,806	10,662	10,245
Government Schools	9,382	28,112	22,136	22,794	11,371	15,731	16,448	17,619
Grants for the encouragement of Literature ...	...	...	37	24	78	46	85	85
Grants-in-aid of Schools and Educational Institutions...	4,965	4,061	4,400	5,145	4,553	4,322	4,331	3,419
Carried over ..	22,689	40,543	34,454	37,901	26,544	30,905	31,526	31,368

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Education—*continued and brought forward* ...	22,689	40,543	34,454	37,901	26,544	30,905	31,526	31,368
Scholarships, Prizes, &c. ...	1,704	1,354	1,438	1,773	2,379	1,680	1,738	1,818
Government Book Depôt ...	...	...	688	750	...	791	2,192	2,818
Payments by results ...	...	...	...	...	836	672	1,062	918
Miscellaneous ...	502	...	3,896	2,833	2,963	2,206	3,261	2,694
Total ...	24,895	41,897	40,476	43,257	32,722	36,254	39,779	39,616
Ecclesiastical—								
Church of England—								
Salaries ...	2,997	2,330	2,349	2,550	2,583	2,498	2,330	3,196
Establishment ...	140	169	173	172	174	174	176	173
Contingent Charges and Travelling Expenses ...	534	286	375	640	592	532	599	512
Cemeteries ..	180	169	186	174	212	190	184	170
Total ...	3,851	2,954	3,083	3,536	3,561	3,394	3,289	4,051
Medical Services—								
Consolidated pay of Civil Surgeons in charge of Stations	11,274	12,603*	13,749	13,845	13,006	12,556	14,145	12,593
Establishment under the Civil Surgeon, including Contingencies and Travelling Allowances	1,901	307	260	280	507	1,243		1,556
Medical School at Nagpore ...	1,242	1,278	1,551	1,645	1,593	1,259	1,274	1,232
Vaccine Establishment ..	656	430	450	568	...	...	3,298	1,086
Government Hospitals and Dispensaries ...	10,576	6,296	8,082	9,997	7,214	10,376	8,164	6,753
Grants for Medical purposes ...	...	...	...	...	221	48	128	205
Lunatic Asylum ...	1,774	1,870	2,077	2,130	2,087	2,235	2,088	2,153
Sanitary Commissioner ..	2,640	2,637	1,905	2,031	2,653	2,013	2,722	2,249
Total ...	30,063	25,421	28,074	30,496	27,281	30,630	31,819	27,827
Stationery and Printing—								
Printing Establishments and Charges ...	3,739	2,672	6,892	4,744	5,057	4,793	4,375	5,067
Political Agencies—								
Imperial Assemblage at Delhi, and Public rejoicings and Local Durbars 1st January 1877	...	...	...	...	...	...	3,997	152
Durbar Presents ..	319	340	342	253	44	2	...	5
Miscellaneous ...	..	...	...	155	251	296	396	468
Total ...	319	340	342	408	295	298	4,393	625

* Includes £ 343 for special cholera charges

Account No. 20 —*concluded.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Allowances and Assignments under Treaties and Engagements—								
Territorial and Political Pensions ...	69,498	67,499	68,564	60,273	52,563	51,762	51,245	48,140
Compensations ...	1,303	720	1,744	1,649	3,239	3,868	3,189	3,223
Miscellaneous ...	859	...	3,747	927	5,811	5,062	5,376	5,099
Total ...	71,660	68,219	74,055	62,849	61,613	60,692	59,810	56,462
Superannuation, Retired and Compassionate Allowances—								
Superannuation and Retired Allowances ...	12,210	10,098	11,024	10,050	6,651	6,160	7,674	8,115
Compassionate Allowances ...	202	71	1	453	4,734	3,899	3,698	3,381
Gratuities to discharged Public Servants ...	1,214	952	630	472	608	1,216	3,116	5,083
Total ...	13,626	11,121	11,655	10,975	11,993	11,275	14,488	16,579
Miscellaneous—								
Travelling allowance to Covenanted and Uncovenanted Officers for attending examinations ...	16	15	44	11	59	74	82	28
Charges for the remittance of Treasure ...	89	620	391	779	320	311	295	412
Discount on Bills of Exchange	23	247	17	139	60	10	...	...
Rewards for proficiency in Oriental Languages ...	...	...	...	...	...	36	...	18
Other Charges ...	...	...	171	5	328	399	...	—
	128	882	623	934	767	830	377	458
Allowances to Civil Servants out of employ ...	30	...	...	...	...	...	...	...
Charges on account of European vagrants ...	...	...	...	...	...	...	7	48
Pensions and Gratuities ...	...	...	...	...	...	25	...	...
Donations for charitable purposes ...	120	120	1,036	253	336	418	371	636
Purchase of books ...	...	...	...	...	...	2	...	...
Rewards for destruction of wild beasts ...	1,728	1,683	1,925	1,684	1,543	1,413	1,884	1,738
Rents, Rates and Taxes ...	...	847	785	843	788	667	7	5
Petty Provincial Establishment	...	...	...	17	70	6	6	9
Miscellaneous and Unforeseen charges ...	640	4,148	2,707	562	429	136	1,458	291
	2,518	6,798	6,453	3,359	3,166	2,667	3,733	2,427
Total ...	2,646	7,680	7,076	4,293	3,933	3,497	4,110	2,885

SUPPLY AND DEBT] Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of the CENTRAL PROVINCES from 1870-71 to 1877-78, showing also PROVINCES, and the aggregate opening

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues ...	1,130,401	1,111,373	1,128,270	1,203,756	1,009,561	1,052,913	1,104,138	1,078,662
Debt incurred ...	354,958	326,545	314,433	454,150	346,225	391,494	505,347	503,523
Supplies from London ...	35	527	526	286	171	1	516	384
Accounts Current between Presidencies and Provinces (Excess of Credits to) ...	...	59,096	...	...	...	...	...	...
Opening Cash Balance ...	490,170	730,728	761,867	684,084	408,462	403,746	379,872	416,841
Total ...	1,975,564	2,228,269	2,205,096	2,342,276	1,764,419	1,848,154	1,989,873	1,999,410

ABSTRACT of the NET RESULTS

Net Revenues or Surplus ...	265,173	289,598	240,230	314,384	189,980	196,213	261,504	312,651
„ Debt incurred ...	25,744	...	...	4,283	32,952	10,012	37,123	39,120
„ Supplies from London ...	35	527	526	286	168	...	474	376
Accounts Current between Presidencies and Provinces—(Net difference)	...	59,096	...	...	...	...	...	...
Opening Cash Balances ...	490,170	730,728	761,867	684,084	408,462	403,746	379,872	416,841
Total ...	781,122	1,079,949	1,002,623	1,003,037	631,562	609,971	678,973	768,988

Account

TOTAL of each MINOR HEAD of DEBT incurred and discharged in*

DEBT INCURRED—								
Temporary Debt ...	...	...	...	...	...	...	...	3,500
Savings Banks deposits (District Savings Banks) ...	1,703	4,466	3,926	5,606	6,028	8,410	9,661	11,228
Local Funds ...	147,626	94,908	94,430	89,363	100,319	147,273	146,540	150,849
Deposits ...	76,783	71,860	74,748	160,862	110,828	164,953	210,425	200,828
Advances Recoverable ...	75,192	142,217	131,403	170,625	116,134	59,311	130,921	128,804
Loans to Municipalities, Native States, &c., repaid ...	...	...	...	9,301	5,645	6,692	7,800	8,314
Local Remittances (Net) ...	...	...	...	...	...	...	...	...
Miscellaneous ...	53,654	13,094	9,926	18,393	7,271	4,855	...	...
Total ...	354,958	326,545	314,433	454,150	346,225	391,494	505,347	503,523

*For details of each Minor Head of Debt, see Account No. 25.

Account

TOTAL of each MINOR HEAD of SUPPLIES from and

Advances and Supplies ...	35	527	526	286	171	...	516	384
Amount received in India to be paid to the British Exchequer ...	...	...	..	...	...	1	...	...
Total ...	35	527	526	286	171	1	516	384

No. 21. [SUPPLY AND DEBT

DEBT incurred and discharged, SUPPLIES from and to LONDON, SUPPLIES between the several PRESIDENCIES and and closing CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Charges ...	865,228	821,775	888,040	889,372	819,581	856,700	842,634	766,011
Debt discharged ...	329,214	644,627	393,105	449,867	313,273	381,482	468,224	464,403
Supplies to London ...	...	...	...	...	3	7	42	8
Accounts Current between Presidencies and Provinces (Excess of Debits to) ...	50,394	...	239,867	594,575	227,816	230,093	262,132	453,170
Closing Cash Balance ...	730,728	761,867	684,084	408,462	403,746	379,872	416,841	315,818
TOTAL ...	1,975,564	2,228,269	2,205,096	2,342,276	1,764,419	1,848,154	1,989,873	1,999,410

of the above ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	...	...
„ Debt paid off ...	...	318,082	78,672	...	...	...	...	...
„ Supplies to London ...	...	...	...	...	...	6	...	...
Accounts Current between Presidencies and Provinces—(Net difference)	50,394	...	239,867	594,575	227,816	230,093	262,132	453,170
Closing Cash Balances ...	730,728	761,867	684,084	408,462	403,746	379,872	416,841	315,818
TOTAL ...	781,122	1,079,949	1,002,623	1,003,037	631,562	609,971	678,973	768,988

No. 22.

the CENTRAL PROVINCES, in each year, from 1870-71 *to* 1877-78.

DEBT DISCHARGED—								
Temporary debt ...	...	...	...	...	...	...	...	3,500
Savings Banks deposits (District Savings Banks) ...	191	1,804	2,379	2,351	2,780	4,414	5,510	6,083
Local Funds ...	154,461	92,458	47,855	163,144	80,258	133,953	169,882	144,810
Deposits ...	68,087	62,691	100,972	97,669	116,867	167,657	160,344	192,816
Advances Recoverable ...	70,247	151,086	197 859	102,435	103,536	65,846	130,269	113,218
Loans to Municipalities, Native States, &c. ...	...	...	5,600	54,223	2,000	...	1,500	...
Local Remittances (Net) ...	1,303	323,572	28,593	11,813	348	4,821	719	3,976
Miscellaneous ...	34,925	13,016	9,847	18,232	7,484	4,791	...	...
TOTAL ...	329,214	644,627	393,105	449,867	313,273	381,482	468,224	464,403

No. 23.

to LONDON, in each year, from 1870-71 *to* 1877-78.

Advances and Supplies ...	...	...	...	...	...	...	35	1
Amount advanced on Navy Bills, &c., recoverable in England from the British Exchequer ...	...	...	...	.	3	7	7	7
TOTAL ...	...	...	...	...	3	7	42	8

Accounts Current between Presidencies and Provinces] Account

Total TRANSACTIONS with each PRESIDENCY

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Receipts ...	661,183	1,374,575	771,341	675,181	393,823	314,702	825,587	698,371
Net Receipts ...	...	59,096	...	...	...	...	..	...
Detail of Gross Receipts—								
Government of India ...	135,958	232,792	227,051	210,123	212,575	215,563	206,920	196,057
British Burmah ...	...	...	..	...	.	6	...	27
Assam ...	...	...	...		...	...	...	...
Government of Bengal ...	411	33,021	659	3,054	3,848	3,588	30,112	1,096
Ditto N. W. Provinces and Oudh ...	1,934	{ 23,895	97	472	430	59	20,165	9,132
Ditto Punjab ...	132	50	...	480	...	...	1,802	2,348
Ditto Madras ...	31,229	342,849	6,543	1,745	4,326	1,648	1,512	22,421
Ditto Bombay ...	293,998	436,598	379,244	368,962	85,902	16,579	23,087	28,246
Civil Department (Public Works Department) ...	...	...	...	...	...	...	164,193	169,816
Ditto (Ry. Capital) ...	...	...	...	...	...	...	68,238	24,581
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	3,580	4,332
Ditto (Ry. Guaranteed) ...	...	...	...	...	...	...	146	10
Military Department, Bengal(Civil)	10,634	7,932	10,245	8,142	14,553	11,409	12,079	13,632
Ditto (P. W. Department) ...	...	124	539	276	136	68	185	142
Military Department, Madras(Civil)	20,986	16,981	18,627	10,873	13,117	...	9,131	4,644
Ditto (Military) ...	.	.	...	...	...	11,067	...	...
Ditto (P. W. Department) .	...	..	10	60	86	111	89	101
Ditto (Ry. Capital) ...	..	...	...	...	59	251	353	112
Military Department, Bombay(Civil)	166	275	968	4,580	2,508	4,776	2,669	1,739
Ditto (Military) ...	...	..	...	...	...	...	...	...
Ditto (P. W. Department) ...	...	...	...	57	...	22	53	41
Ditto (Ry. Capital) ...	...	...	...	...	353	19	26	53
P. W. Dept., Central Provinces ..	2	9	...	...	...	...	118,429	144,147
Ditto Bombay (Telegraph) .	...	...	...	5	...	...	.	...
Transfers of the P. W. Department	...	...	...	...	...	...	11,343	13,130
Ditto (Ry. Capital) ...	...	...	...	...	...	...	93,883	44,630
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	66	621
Ditto (Irrigation) ..	...	...	...	...	...	...	...	...
Ditto (Ry. Guaranteed) ...	...	..	.	...	...	...	...	84
Electric Telegraph Remittances ...	...	...	2,269	2,647	1,757	1,919	3,035	3,050
Ditto (P. W. Department) ...	...	...	...	...	...	...	74	...
Ditto (Ry. Capital) ...	...	...	...	...	...	144	31	50
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	80	61
Supply Bills payable other Governments ...	75,000	200,259	...	...	...	...	...	4,000
Remittance Transfer Receipts payable other Governments ..	90,733	79,790	125,089	63,705	54,173	47,573	54,306	10,068
Total ...	661,183	1,374,575	771,341	675,181	393,823	314,702	825,587	698,371

No. 24. [Accounts Current between Presidencies and Provinces

and PROVINCE and with each DEPARTMENT, from 1870-71 to 1877-78.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Payments ...	711,677	1,315,479	1,011,208	1,269,756	621,639	544,795	1,087,719	1,151,541
Net Payments ...	50,394	...	239,867	594,575	227,816	230,093	262,132	453,170
Detail of Gross Payments—								
Government of India ...	71,490	431,423	333,378	615,924	128,881	145,796	183,637	268,612
British Burmah ...	...	...	...	...	...	70	100	154
Assam ...	...	...	...	...	2	...	...	231
Government of Bengal ...	8	32,914	119	27,013	13,250	815	26,704	27,178
Ditto N.-W. Provinces and Oudh ...	3,803	23,155	11,032	9,057	17,949	38	10,189	21,838
Ditto Punjab ...	50	24	4	...	...	...	...	773
Ditto Madras ...	3,138	11,183	2,614	2,837	2,407	541	271	3,121
Ditto Bombay ...	171,378	177,739	136,915	152,686	43,285	3,146	30,368	47,398
Civil Department, (Public Works Department) ...	...	...	...	...	...	...	108,471	131,834
Ditto (Ry. Capital) ...	...	...	...	...	...	...	1,733	567
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	3,652	6,436
Ditto (Ry. Guaranteed) ...	...	...	...	...	...	...	...	...
Military Department, Bengal (Civil)	189,005	144,217	141,212	133,726	134,516	135,688	126,148	138,701
Ditto (P. W. Department) ..	378	500	...	11	6	2	...	13
Ditto Madras (Civil) ...	231,371	230,709	234,949	215,389	203,924	...	190,348	204,708
Ditto (Military) ...	...	...	...	...	...	199,127	...	...
Ditto (P. W. Department) ...	...	...	...	30	...	5	...	61
Ditto (Ry. Capital) ...	...	...	...	...	...	...	10	8
Ditto Bombay (Civil) ...	1	3,743	12,738	10,235	12,072	9,545	8,793	7,523
Ditto (Military) ...	...	...	...	...	...	..	...	...
Ditto (P. W. Department) ...	...	...	...	2	...	6	...	6
P. W. Department, Central Provinces	...	...	...	...	...	...	252,042	211,338
Transfer of the P. W. Department	...	...	...	...	...	...	14,828	8,577
Ditto (Ry. Capital) ...	..	...	...	...	...	...	85,599	48,327
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	98	40
Electric Telegraph Remittances ...	...	...	10,732	9,667	10,395	10,844	9,208	8,981
Ditto (P. W. Department) ...	...	...	...	...	...	60	14	12
Ditto (Ry. Capital) ...	...	...	...	...	...	...	15	...
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	...	...
Supply Bills payable other Governments ...	...	225,000	95,672	52,674	19,441	12,478	6,020	4,000
Remittance Transfer Receipts payable other Governments ...	40,955	34,872	31,843	40,505	35,511	26,634	29,471	11,104
TOTAL ...	711,677	1,315,479	1,011,208	1,269,756	621,639	544,795	1,087,719	1,151,541

DEBT] Account

DETAILS of MINOR HEADS of DEBT

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL FUNDS—								
Provincial Reserve Funds ...	Details not available.	26,676	21,334	14,347	25,403	19,722	18,100	19,883
District Public Works ...		34,098	31,847	32,575	34,953	39,809	41,031	44,304
Village Accountants' Funds ...		11,748	11,132	14,046	12,118	11,763	10,952	10,871
Education ...		14,181	14,557	11,807	15,350	12,651	13,536	12,874
Minor Funds ...		8,205	15,560	16,588	12,495	12,184	12,711	12,475
Debt Account ...		...	...	...	...	51,144	50,210	50,412
TOTAL ...	147,626	94,908	94,430	89,363	100,319	147,273	146,540	150,849
DEPOSITS—								
CIVIL—								
General ...	6,622	10,362	9,435	14,855	11,157	48,210	39,859	64,401
Judicial ...	...	...	...	...	...	38,433	75,224	84,668
Revenue ...	54,538	57,923	60,653	72,226	97,148	76,516	46,937	40,842
Provincial Surplus ...	11,994	...	...	69,311	...	...	44,231	6,532
	73,154	68,285	70,088	156,392	108,305	163,159	206,251	196,443
PUBLIC WORKS—								
Public Works proper ...	3,629	3,575	4,660	4,470	2,523	1,794	4,020	2,265
Railways ...							154	2,120
TOTAL ...	76,783	71,860	74,748	160,862	110,828	164,953	210,425	200,828
ADVANCES RECOVERABLE—								
Municipalities	...	88,604	60,332	72,970	60,924	12,881	59,386	77,109
Advances Recoverable (Civil) ..	33,035	15,601	30,450	78,592	25,393	31,175	60,970	44,068
Ditto (Public Works)	10,007	7,387	6,347	3,236	3,603	4,691	...	...
Ditto (Irrigation) ..	...	...	...	...	56	...	...	...
Ditto (Provincial) ...	...	1,550	20,856	8,818	19,266	8,576	8,439	4,873
Account Current with Municipalities not on Government Books ...	...	.	...	...	3,961	...	...	...
Cash Recoveries ...	419	226	1,392	1,643	217	235	332	40
Ditto (Provincial) ...	...	...	..	...	...	...	...	1,129
Advances to Cultivators ...	8,093	6,934	5,472	2,534	964	723	441	470
Suspense Account ...	18,528	21,629	6,381	2,660	1,521	958	1,025	1,026
Ditto (Post Office)	...	...	...	55	94	...	...	
Ditto (Provincial)	...	...	...	...	...	...	221	57
Permanent Advances ..	5,110	286	174	117	135	72	92	15
Ditto (Provincial)	...	...	...	...	...	...	...	15
Ditto (Postal) ..	...	...	...	...	...	...	15	2
TOTAL ADVANCES RECOVERABLE	75,192	142,217	131,404	170,625	116,134	59,311	130,021	128,804

No. 25. [DEBT

incurred and discharged from 1870-71 to 1877-78.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL FUNDS—								
Provincial Reserve Funds ..	Details not available.	790	274	80,767	10,627	7,116	45,532	20,425
District Public Works Funds...		55,309	15,516	31,629	32,725	39,009	38,702	37,758
Village Accountants' Funds ...		11,750	11,647	10,136	9,173	11,642	10,300	11,644
Education Funds ...		17,273	8,983	11,807	15,350	12,651	13,536	12,874
Minor Funds ...		7,336	11,435	28,805	12,383	12,409	11,982	12,131
Debt Account ...		...	...	...	...	51,126	49,830	49,978
TOTAL ...	154,461	92,458	47,855	163,144	80,258	133,953	169,882	144,810
DEPOSITS—								
CIVIL—								
General ...	7,251	13,145	6,532	14,498	14,170	40,037	33,236	61,201
Judicial ...	...	...	...	...	...	30,936	71,916	81,961
Revenue ...	56,559	44,843	56,830	78,858	97,113	90,507	50,755	42,816
Provincial Deficit ...	...	1,806	33,595	...	2,261	4,300	...	...
	63,810	59,794	96,957	93,356	113,544	165,780	155,907	186,008
PUBLIC WORKS—								
Public Works proper ...	4,277	2,897	4,015	4,313	3,323	1,877	4,230	2,595
Railways .	...	...	...	...	...	...	207	4,213
TOTAL ...	68,087	62,691	100,972	97,669	116,867	167,657	160,344	192,816
ADVANCES RECOVERABLE—								
Municipalities ..	...	89,058	59,490	53,696	56,790	10,651	61,594	65,397
Advances Recoverable (Civil)...	37,574	41,822	75,760	30,109	25,144	39,520	60,446	40,399
Ditto (Public Works)	8,894	7,283	6,151	3,355	3,650	4,037	...	...
Ditto (Irrigation) ...	...	...	...	...	56	...	..	...
Ditto (Provincial) ...	...	5,236	26,951	11,336	12,737	8,401	5,084	3,358
Account Current with Municipalities not on Government Books ...	...	...	...	...	3,246	...	...	...
Cash Recoveries ...	419	226	1,392	1,643	217	235	332	40
Ditto (Provincial) ...	...	...	...	...	...	...	...	1,129
Advances to Cultivators ...	1,756	665	2,038	594	360	514	295	814
Suspense Account ...	14,717	6,691	25,856	1,131	852	1,511	1,818	1,907
Ditto (Post Office) ...	...	...	...	10	140	...	...	..
Ditto (Provincial) ...	...	...	...	...	...	...	...	84
Permanent Advances ...	6,887	105	221	561	344	947	84	47
Ditto (Provincial) ...	..	...	...	...	...	...	591	41
Ditto (Postal) ...	..	...	...	...	...	30	25	2
TOTAL ADVANCES RECOVERABLE...	70,247	151,086	197,859	102,435	103,536	65,846	130,269	113,218

DEBT] Account

DETAILS of each MINOR HEAD of DEBT

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOANS TO MUNICIPALITIES, NATIVE STATES, &c., REPAID—	£	£	£	£	£	£	£	£
Loans to Mofussil Municipalities	...	...	...	1,845	1,523	1,652	1,722	1,804
Ditto to Native States ...	...	...	...	7,456	4,122	5,040	6,078	6,510
Total ...	...	...	...	9,301	5,645	6,692	7,800	8,314
LOCAL REMITTANCES—								
Gross Receipts ...	1,712,019	1,599,975	1,417,619	1,675,353	1,421,262	1,407,754	684,459	800,879
Net Receipts ...	...	...	...	...	...	...	...	...
Detail of gross Receipts—								
Supply Bills— ...	5,500	217,000	50,988	171,880	80,950	121,847	119,931	112,820
Remittance Transfer Receipts	36,748	69,347	61,869	60,377	27,936	23,755	23,014	47,601
Cash Remittances between Treasuries ...	892,462	684,194	616,029	889,574	689,250	514,810	455,803	544,802
Forest Cash Remittances ...	97,958	65,412	71,307	81,251	82,203	93,039	85,709	95,568
Miscellaneous do. ...	494,861	166,519	87,855	82,461	47,129	1	2	61
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	27
P W. Department ...	21,579	137,666	138,848	116,063	181,204	141,174		
Do. Railways ...	...	1,745	7,752	...	...	...		
Do. Irrigation ..	...	...	264	...	...	...		
Civil Department, P. W ...	235,886	236,406	211,292	202,239	181,772	188,106	Transferred under Accounts Current between Presidencies and Provinces, Account No 24.	
Do. Railways ..	674	3,331	100,310	30,025	73,837	127,342		
Do. Irrigation ..	...	...	1,630	466	1,356	...		
Transfers P W D ...	16,351	18,146	7,444	9,382	6,394	10,346		
Do Railways ..	...	209	61,940	31,589	49,135	187,334		
Do. Irrigation ...	...	...	91	46	96	...		
Total ...	1,712,019	1,599,975	1,417,619	1,675,353	1,421,262	1,407,754	684,459	800,879
MISCELLANEOUS—								
Stock Purchases and Sales, Public Works Department .	14,233	13,094	9,925	18,393	7,271	4,855	...	...
Local Taxes ...	*39,421	...			...		...	...
Total ..	53,654	13,094	9,925	18,393	7,271	4,855	...	...

* Pandhari Tax

No. 25 —*continued.* [DEBT

incurred and discharged from 1870-71 to 1877-78 —continued.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.—								
Loans to Mofussil Municipalities ...	...	...	5,600	...	...	...	...	...
Ditto to Native States ...	...	...	...	54,223	2,000	...	1,500	...
Total ...	...	...	5,600	54,223	2,000	...	1,500	...
LOCAL REMITTANCES—								
Gross Payments ...	1,713,322	1,923,547	1,446,212	1,687,166	1,421,610	1,412,575	685,178	804,855
Net Payments ...	1,303	323,572	28,593	11,813	348	4,821	719	3,976
Detail of Gross Payments—								
Supply Bills ...	5,500	216,000	51,288	167,080	82,200	122,797	117,731	118,030
Remittance Transfer Receipts	36,606	68,852	63,681	59,905	29,017	123,180	23,389	45,231
Cash Remittances between Treasuries ..	892,462	684,194	616,029	889,574	689,250	514,810	455,803	544,802
Forest Cash Remittances ...	97,330	66,091	71,150	80,963	82,946	92,920	88,164	96,664
Miscellaneous ditto ..	407,544	167,087	86,776	83,723	37,457	2	91	128
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	...
P W. Department ...	237,466	570,196	312,850	220,076	309,776	334,271		
Do. Railways ...	...	195	2,892	...	...	...		
Civil Department, P. W. ...	21,025	131,769	152,370	146,427	133,145	129,242		
Do. Railways ..	...	37	452	337	7,969	3,713	Transferred under Accounts Current between Presidencies and Provinces, Account No. 24.	
Do. Irrigation ...	...	...	44	8	89	...		
Transfers P. W. D. ...	15,389	16,884	21,835	10,320	8,558	8,512		
Do. Railways .	...	2,242	66,115	28,753	41,112	182,954		
Do. Irrigation ...	...	...	730	...	91	174		
Total ...	1,713,322	1,923,547	1,446,212	1,687,166	1,421,610	1,412,575	685,178	804,855
MISCELLANEOUS—								
Stock Purchases and Sales, Public Works Department ...	14,957	13,016	9,847	18,232	7,484	4,791	...	...
Local Taxes ...	*19,968	...	...	...	...	...	...	..
Total ...	34,925	13,016	9,847	18,232	7,484	4,791	...	..

* Pandhari Tax.

Account No. 26.

CASH BALANCE in the TREASURIES in the CENTRAL PROVINCES on the last day of each month, in each year, from 1870-71 to 1878-79.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	568,955	784,366	872,785	811,891	484,144	496,383	461,563	517,857	362,841
May ...	665,328	864,321	947,947	832,731	536,394	541,794	505,083	583,546	477,111
June ...	682,044	895,874	990,193	842,827	527,037	561,362	558,655	597,614	489,290
July ..	635,311	864,961	859,396	904,246	499,578	511,988	500,379	563,695	446,814
August ...	615,305	823,669	807,034	833,832	448,809	467,452	455,197	531,737	392,874
September ...	561,746	790,724	771,383	784,284	408,100	405,975	384,036	420,696	335,500
October ...	563,170	769,633	740,456	643,320	401,811	343,516	351,664	312,444	279,461
November ...	565,245	859,505	720,050	704,243	354,153	312,795	313,559	244,679	236,926
December ...	610,876	770,555	766,345	722,969	351,433	314,201	311,910	188,623	224,110
January ...	787,719	794,141	953,308	748,982	502,059	485,680	464,688	403,705	409,620
February ...	767,582	780,629	849,905	559,391	464,154	440,596	441,147	370,401	407,140
March ...	732,140	766,732	686,908	416,303	410,014	389,465	422,231	321,548	365,200
Adjusted Cash Balance for the last month of the official year per Finance and Revenue Accounts ...	730,728	761,867	684,084	408,462	403,746	379,872	416,841	315,818	...

BRITISH BURMA.

REVENUES]

Account No. 27.

GROSS REVENUES, CHARGES, and SURPLUS of BRITISH BURMAH.

Detail of Items.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Gross Revenues—	£	£	£	£	£	£	£	£
Civil ...	1,205,993	1,231,023	1,413,075	1,541,375	1,542,685	1,800,756	1,765,392	1,744,482
Public Works ...	4,665	3,619	4,086	6,506	7,092	4,879	6,351	102,665
GRAND TOTAL ...	1,210,658	1,234,642	1,417,161	1,547,881	1,549,777	1,805,635	1,771,743	1,847,147
Gross Charges—								
Civil ...	496,913	503,892	521,074	544,917	624,046	675,934	707,650	728,827
Public Works, Ordinary ...	142,586	168,208	199,879	217,291	208,801	239,441	188,858	215,416
Productive Public Works, Capital Expenditure ...	...	...	...	..	77,489	280,672	288,181	238,282
GRAND TOTAL ...	639,499	672,100	720,953	762,208	910,336	1,196,047	1,184,689	1,182,525
Result—								
Surplus—In Civil Department...	709,080	727,131	892,001	996,458	918,639	1,124,822	1,057,742	1,015,655
Deduct—Net Public Works Expenditure ...	137,921	164,589	195,793	210,785	279,198	515,231	470,688	351,033
Net Surplus towards Genl. Charges ...	571,159	562,542	696,208	785,673	639,441	609,588	587,054	664,622

Account No. 28.

Total of REVENUES under each MAJOR HEAD in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Civil Department—								
Land Revenue ...	597,620	646,416	656,073	752,334	728,425	823,655	835,376	785,648
Forest ...	81,812	77,240	82,757	106,862	107,480	177,902	155,141	160,308
Excise on Spirits and Drugs ...	110,618	99,564	112,344	125,089	140,655	159,559	171,661	176,078
Assessed Taxes ...	26,224	9,197	6,976	137	4	...	2	...
Customs ...	277,265	308,347	449,925	414,067	392,273	458,591	419,192	421,059
Salt	12,054	11,934	13,147	12,574	14,032	16,032	14,603	11,767
Stamps ...	48,075	41,033	42,499	45,347	57,131	63,495	62,992	70,220
Post Office ...	...	...	...	12,960	13,843	15,926	16,043	17,338
Minor Departments ...	...	...	...	...	...	...	15	52
Law and Justice ...	24,186	29,126	35,520	42,232	48,621	50,206	49,679	46,739
Police ...	20,960	680	1,635	4,428	3,930	6,830	17,279	18,470
Marine ...	5,585	5,566	8,030	8,006	8,581	8,386	9,569	10,140
Education ...	447	660	719	921	2,103	3,231	3,283	3,578
Medical ...	...	293	548	762	768	1,409	958	983
Stationery and Printing ...	...	69	1,050	613	488	60	589	550
Interest ...	91	74	5	4	3	2	1,286	1,001
Receipts in aid of Superannuation, Retired and Compassionate Allowances ...	...	...	...	...	...	417	412	279
Gain by Exchange ...	...	...	...	33	88	715	371	502
Miscellaneous ...	1,056	824	1,847	1,039	2,048	1,559	6,181	19,770
Provincial Contributions ...	...	...	...	...	...	8,333	760	...
Provincial Deficits ...	...	...	...	13,967	22,212	4,448	...	...
Total ...	1,205,993	1,231,023	1,413,075	1,541,375	1,542,685	1,800,756	1,765,392	1,744,482

Account No. 28 —*continued.* [REVENUES

Total of REVENUES under each MAJOR HEAD in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Public Works Department—								
Ordinary—								
Tolls, Dues, Fees, Fines, Refunds and Barrack damages ...	2,057	408	114	139	750	191	329	252
Rents of Buildings ...	2,524	191	196	251	196	196	192	226
Sale of Produce, Tools and Plant, Buildings and Old Materials ...	84	119	172	859	487	450	45	298
Miscellaneous ...	...	...	15	1	...	220	387	16
	4,665	718	497	1,250	1,433	1,057	953	792
Provincial ...	...	2,901	3,522	5,187	5,409	3,722	5,285	38,835
Receipts from Productive Public Works—								
Irrigation—								
Rents of Mills, Lands and Buildings ...	...	...	51	40	67	71	84	101
Miscellaneous and other items	...	...	16	29	* 183	29	29	61
Total ...	...	...	67	69	250	100	113	162
State Railways ...	...	...	...	...	...		...	62,876
TOTAL P. W. DEPT. ...	4,665	3,619	4,086	6,506	7,092	4,879	6,351	102,665

* Includes £159, being the amount of sale of Old Materials and Tools and Plant.

Account No. 29.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT.

Land Revenue—								
Ordinary Revenue ...	298,199	335,733	339,260	422,045	386,505	485,993	491,867	422,810
Interest on Government Securities purchased from the sale proceeds of waste lands ...	10	649	20	10	10	20	...	...
Capitation Tax ...	226,299	225,893	233,330	245,227	252,605	247,174	260,098	265,448
Miscellaneous ...	73,112	84,141	83,463	85,052	89,305	90,468	83,411	97,390
Total ...	597,620	646,416	656,073	752,334	728,425	823,655	835,376	785,648
Forest—								
Revenue from Timber and Bamboos ...	63,989	58,858	58,748	86,185	84,659	146,652	128,472	128,837
Revenue from Minor Produce...	...	...	...	...	...	1	1,820	2,324
Duty on Produce of Foreign and Private forests imported into British Territory ...	14,995	16,467	21,315	19,140	22,093	29,876	21,625	28,293
Miscellaneous ...	2,828	1,915	2,694	1,537	728	1,373	3,224	854
Total ...	81,812	77,240	82,757	106,862	107,480	177,902	155,141	160,309

REVENUES] Account No. 29 —*continued.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71	1871-72	1872-73.	1873 74	1874-75	1875-76	1876 77	1877-78
	£	£	£	£	£	£	£	£
Excise on Spirits and Drugs—								
Duty and License Fees for the sale of intoxicating Liquors and Drugs ..	67,582	49,791	72,778	79,016	86,250	104,902	111,301	110,829
Duty on Opium consumed in India ...	42,855	49,584	39,451	45,967	51 338	54,497	60,354	65,204
Fines, Confiscations and Miscellaneous ...	181	189	115	106	67	160	6	45
Total ...	110,618	99,564	112,344	125,089	140,655	159,559	171,661	176,078
Assessed Taxes—								
Collections, &c.—								
Income Tax ...	26,224	9,197	6,976	137	4	...	2	...
Customs—								
Imports ...	51,620	64,365	83,692	90,083	107,729	93,200	100,039	117,349
Exports ...	223,192	241,835	364,530	322,541	282,421	363,649	317,054	297,594
Warehouse Rent ...	1,621	1,216	936	773	939	1,020	711	1,292
Miscellaneous ...	832	931	767	670	1,184	722	488	4,824
Total ...	277,265	308,347	449,925	414,067	392,273	458,591	419,192	421,059
Salt—								
Excise Duty on Salt ..	5,315	5,150	5,005	5,907	5,428	4,899	5,418	4,810
Customs Duty on Salt ...	6,739	6,784	8,142	6,667	8,604	11,133	9,185	6,957
Total ...	12,054	11,934	13,147	12,574	14,032	16,032	14,603	11,767
Stamps—								
Sale of Commercial and other Stamps ..	15,023	14,426	16,431	17,816	19,351	18,054	21,288	23,388
„ of Court Fee Stamps ..	33,026	26,416	25,775	27,102	37,289	42,952	41,081	46,287
Fines, Penalties, and Miscellaneous ..	26	191	293	429	491	2,489	623	545
Total ...	48,075	41,033	42,499	45,347	57,131	63,495	62,992	70,220
Post Office—								
Postage collected on letters, newspapers and parcels, exclusive of those carried on the Public Service ...	...	...	...	2,407	2,868	3,476	4,212	4,504
Sale of Postage Stamps—								
Ordinary Stamps ...	...	...	...	9,460	9,836	11,053	10,236	11,248
Service Stamps ...	...	...	..	1,011	1,058	1,296	1,499	1,472
Fees and petty receipts ...	-		...	83	83	108	116	126
	...	...	...	12,961	13,845	15,933	16,063	17,350
Deduct Refunds ...	...	...	..	1	2	7	20	12
Total ...	...	...	...	12,960	13,843	15,926	16,043	17,338
Minor Departments—								
Model Farm Receipts .	...	...	...	...	...	...	15	52

Account No. 29 —*continued.* [REVENUES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Law and Justice—								
Fees, Fines, and Forfeitures ...	16,220	15,830	17,793	21,322	21,473	19,056	20,040	17,800
Court Fees realized in cash ...	216	136	87	235	64	11	3	547
Proceeds of unclaimed and intestate property ...	516	1,138	872	1,010	1,147	748	610	653
Miscellaneous ...	232	89	118	410	320	220	174	140
Proceeds of Jail Labor and Manufactures ...	7 002	11,595	16,088	18,605	24,991	29,386	27,896	26,615
Registration Fees ...	...	338	562	650	626	785	956	984
Total ...	24,186	29,126	35,520	42,232	48,621	50,206	49,679	46,739
Police—								
Contributions from Local Funds for Municipal Police	*20,288	121	280	2,220	...	...	10,516	13,022
Contributions for Pensions ...	...	...	...	...	...	...	4,754	189
Fines and Forfeitures, Fees for Registry of Boats, and Miscellaneous ...	672	559	1,355	2,208	3,930	6,830	2,009	5,259
Total ...	20,960	680	1,635	4,428	3,930	6,830	17,279	18,470
Marine—								
Sale Proceeds of Stores and Vessels ...	449	240	194	84	260	196	445	2
Freight, Passage and Tonnage	2	90	85	3	...	...	...	...
Fees realized at the Shipping Office ...	201	242	243	235	240	284	271	322
Port Dues ...	54	58	40	...	...	...	...	...
Coast Light dues ...	4,876	4,905	6,695	7,395	7,969	7,859	8,761	9,783
Miscellaneous ...	3	31	773	289	112	47	92	33
Total ...	5,585	5,566	8,030	8,006	8,581	8,386	9,569	10,140
Education—								
Fees and Fines ...	445	649	695	832	1,848	2,151	2,291	2,167
Proceeds of Sale of Books, &c.	2	9	22	28	145	481	679	1,122
Miscellaneous ...	...	2	2	61	110	599	313	289
Total ...	447	660	719	921	2,103	3,231	3,283	3,578
Medical—								
Hospital Receipts ...	...	293	505	575	550	528	549	591
Lunatic Asylums ...				172	166	257	335	276
Sale of Medical Stores ...	...	...	...	...	...	...	34	36
Miscellaneous ...	...	...	43	15	52	624	40	80
Total ...	...	293	548	762	768	1,409	958	983
Stationery and Printing—								
Sale of Gazettes and other publications ...	...	69	1,050	613	488	60	512	54
Other Press Receipts ...	...	...	...	...	...	...	77	496
Total ...	...	69	1,050	613	488	60	589	550

* For Extra Police quartered in disturbed Districts and for guards furnished to private persons.

CHARGES] Account No. 29 —*concluded.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Interest—								
Interest on Local Loans ...	91	74	5	4	3	2	1,286	1,001
Miscellaneous								
Receipts in aid of Superannuation, Retired and Compassionate Allowances—								
Contributions for Pensions, Gratuities, &c.	...	...	...	...	...	417	412	279
Gain by Exchange on Transactions with London ...	...	...	...	33	88	715	371	502
Miscellaneous—								
Premium on Bills of Exchange	216	300	231	251	263	267	333	245
Unclaimed Deposits ...	571	106	868	108	571	215	956	1,771
Unclaimed Bills of Exchange...	...	22	23	43	2	7	5	1
Sale proceeds of old Stores, &c.	18	48	37	32	147	31	40	20
Sundry receipts, including Fees, Fines and Miscellaneous ...	251	348	688	588	1,065	1,038	4,778	17,728
Sale proceeds of Durbar presents	...	...	...	17	...	1	69	5
Total	1,056	824	1,847	1,039	2,048	1,559	6,181	19,770

Account No. 30.

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Civil Department—								
Interest on Service Funds, &c...		30	77	144	259	359	408	413
Refunds and Drawbacks ...	6,569	9,933	12,277	16,269	20,338	23,653	22,871	12,407
Land Revenue ...	93,327	94,885	93,602	101,983	101,308	110,121	109,253	105,428
Forest ...	40,074	37,848	33,620	47,453	66,264	81,475	100,632	85,823
Excise on Spirits and Drugs ...	10,726	1,808	469	263	468	755	841	1,443
Assessed Taxes ...	342	260	130	20	...	...	...	...
Customs ...	16,086	18,577	18,671	19,950	19,667	20,252	22,031	23,087
Salt ...	478	457	431	546	478	421	442	442
Stamps ...	1,232	1,321	1,265	980	995	1,170	1,131	1,276
Post Office ...	...		..	8,582	8,755	8,852	10,479	11,868
Administration ...	33,218	34,860	35,031	35,213	36,516	36,844	37,261	35,448
Minor Departments ...	290	127	1,543	1,733	14,966	6,343	3,056	7,538
Law and Justice ...	84,687	84,156	91,510	99,760	116,362	134,224	120,547	127,846
Police ...	134,581	117,598	122,817	124,176	125,653	131,992	147,203	146,372
Marine ...	24,161	21,322	21,305	18,241	28,272	27,015	25,413	24,208
Education ...	7,368	8,349	9,614	10,899	16,036	21,597	23,234	22,330
Ecclesiastical ...	4,280	4,215	4,231	4,227	4,237	4,344	4,025	4,039
Medical Services ...	14,529	15,116	15,545	16,344	17,823	21,664	20,444	22,913
Stationery and Printing ...	2,995	5,308	8,159	9,035	11,380	11,095	13,711	8,400
Political Agencies ..	11,646	10,092	9,566	14,888	19,340	20,280	26,310	14,457
Superannuation, Retired and Compassionate Allowances ...	4,095	4,345	5,885	6,073	6,569	7,811	8,448	8,779
Loss by exchange on transactions with London .	...	...	...	8	1	707	25	778
Miscellaneous ...	6,229	5,895	2,145	4,110	7,879	4,920	4,259	3,748
Provincial Surpluses ...	...	27,390	22,198	..	...	...	5,626	59,784
Provincial Contributions ...	...	...	10,980	4,020	480	40	..	...
Total ...	496,913	503,892	521,074	544,917	624,046	675,934	707,650	728,827

Account No. 30 —*continued.* [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
PUBLIC WORKS DEPARTMENT. *P. W. Ordinary.*								
Military Buildings—								
Construction ...	24,037	14,780	24,225	24,274	18,653	21,488	15,775	15,456
Repairs ...	8,952	8,961	9,686	10,130	7,493	9,519	9,070	10,440
	32,989	23,741	33,911	34,404	26,146	31,007	24,845	25,896
Civil Buildings—								
Construction ...	17,932	1,817	1,176	2,836	2,233	1,513	1,558	890
Repairs ...	3,362	161	370	292	275	452	361	517
	21,294	1,978	1,546	3,128	2,508	1,965	1,919	1,407
Public Improvement—								
Construction ...	1,654	...	...	...	...	7,932	7,483	...
Repairs ...	124	...	...	6	79	292	373	247
	1,778	...	...	6	79	8,224	7,856	247
Communications—								
Construction ...	37,905	...	...	...	...	...	...	...
Repairs ...	11,752	...	...	...	...	...	...	...
Total ...	49,657	...	...	...	...	...	...	...
Total Works and Repairs ...	105,718	25,719	35,457	37,538	28,733	41,196	34,620	27,550
Establishment ...	32,071	11,607	6,465	6,234	6,805	9,476	7,964	6,336
Tools and Plant ...	780	406	399	345	240	6	13	81
Profit and Loss ...	702	24	...	...	...	...	...	...
	139,271	37,756	42,321	44,117	35,778	50,678	42,597	33,967
Add or Deduct—								
Variation in Balance of Stock Account and London Invoices	+2,363	+2,256	...	...	...	...	...	...
Suspense Account ...	...	...	—3,968	—1,932	—1,854	—3,905	+402	—2,544
Expenditure in England ...	—1,300	...	...	...	...	...	—3,563	—6
	+1,063	+2,256	—3,968	—1,932	—1,854	—3,905	—3,161	—2,550
Total Buildings and Roads ...	140,334	40,012	38,353	42,185	33,924	46,773	39,436	31,417
Do. Do. (Provincial)	...	105,173	130,926	146,191	152,727	144,147	107,433	92,286
State Railway Capital outlay...	...	...	681	...	...	5,558	6,539	4,865
Irrigation Capital outlay ...	2,252	23,023	26,621	24,398	17,780	39,362	31,181	26,854
Total of Public Works, Ordinary	142,586	168,208	196,581	212774	204,431	235,840	184,589	155,422
Expenditure on Productive P. W.-Working Expenses and Maintenance—								
Irrigation ...	...	...	3,298	4,517	4,370	3,601	4,269	...
State Railwys ...	...	...	...	...	...	...	...	50,994
Grand Total Public Works Department ...	142,586	168,208	199,879	217,291	208,801	239,441	188,858	215,416

CHARGES] Account No. 31.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Interest on Service Funds and Other Accounts—								
On Deposits in District Savings Banks ...	...	30	77	144	259	359	408	413
Refunds and Drawbacks—								
Refunds—								
Land Revenue ...	2,214	3,197	2,833	1,283	255	634	457	180
Forest ...	11	74	29	11	...	...	...	...
Excise on Spirits and Drugs...	49	102	531	168	40	589	43	413
Assessed Taxes ...	530	384	27	8	3	...	...	...
Customs ...	387	2,936	4,951	7,343	10,919	13,700	13,976	4,122
Salt ...	...	19	45	368	213	369	237	375
Stamps ...	803	370	299	261	693	1,075	460	647
Law and Justice ...	1,908	2,419	3,005	5,489	6,811	6,732	7,026	5,376
Marine ...	...	198	18	...	6	11	11	118
Miscellaneous ...	246	191	48	34	5	4	16	422
Provincial ...	...	2	9	200	320	277	243	383
Drawbacks ...	421	41	482	1,104	1,073	262	402	371
Total ...	6,569	9,933	12,277	16,269	20,338	23,653	22,871	12,407
Land Revenue—								
Deputy Commissioners—Salaries ...	25,877	26,004	26,695	27,436	28,292	29,997	30,627	28,910
Establishments ...	14,270	14,253	14,296	14,387	14,297	15,581	13,097	15,462
Charges on account of Land Revenue Collections ...	23,375	26,380	26,722	30,561	26,969	32,840	32,893	27,020
Commission on Collections of Capitation Tax ...	21,936	22,246	20,888	23,398	24,241	24,734	25,101	25,660
Travelling Allowances ...	1,143	947	1,169	1,280	1,402	1,665	1,578	1,640
Miscellaneous ...	2,537	1,773	1,637	1,647	1,750	1,854	1,535	1,527
Settlement Charges ...	* 4,189	3,282	2,195	3,274	4,357	3,450	4,220	4,509
Petty Construction and Repairs	...	...	...	...	...	...	106	16
Rents, Rates and Taxes ...	...	...	...	...	...	...	96	84
Total ...	93,327	94,885	93,602	101,983	101,308	110,121	109,253	105,428

* Includes £356, being the amount of Revenue Survey Charge.

Account No. 31 —*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Forest—								
Salaries and Establishment ...	9,686	11,117	11,289	12,086	11,033	12,701	14,791	17,217
Travelling Allowances ...	846	1,480	1,270	1,473	1,384	1,843	2,531	3,255
Contingent Charges ...	597	699	668	655	713	879	1,098	1,103
Rents, Rates and Taxes ..	...	...	...	...	...	...	...	242
Conservancy and Working Charges ...	28,945	24,552	20,393	33,239	53,134	66,052	82,212	64,006
Total ...	40,074	37,848	33,620	47,453	66,264	81,475	100,632	85,823
Excise on Spirits and Drugs—								
Salaries and Establishment ...	112	199	205	23	223	539	515	1,116
Contingent Charges ...			264	240	245	216	295	324
Rent, Rates and Taxes .	...	...	...	...	...	...	1	3
Cost Price of Opium supplied to the Excise Department ...	10,614	1,609	...	...	...	...	...	...
Total ...	10,726	1,808	469	263	468	755	841	1,443
Assessed Taxes—								
Salaries, Establishment and Contingencies ...	342	260	130	20	...	...	...	...
Customs—								
Salaries and Establishments ...	15,634	16,362	17,981	19,142	19,135	19,600	21,281	22,304
Contingencies ...	452	2,215	690	808	532	652	630	564
Rents, Rates and Taxes ...	...	...	...	...	...	...	114	218
Petty Construction and Repairs	...	...	...	...	...	...	6	1
Total ...	16,086	18,577	18,671	19,950	19,667	20,252	22,031	23,087
Salt—								
Commission on Salt Tax Collections ...	478	457	431	546	478	421	442	442
Stamps—								
Charges for the Sale of Stamps—								
Establishment ...	36	201	219	358	429	394	474	474
Contingencies and Miscellaneous	50	66	42	47	30	46	32	74
Discount on Sale of Stamps	1,146	1,054	1,004	575	536	730	625	728
Total ...	1,232	1,321	1,265	980	995	1,170	1,131	1,276
Post Office—								
Presidency and District Offices —								
Chief Inspector, Postmasters and Inspecting Postmasters ...	...	...	...	989	959	878	880	987
Office Establishment ...	...	...	...	5,121	5,232	5,498	5,964	6,714
Office Expenses and Contingencies ...	..	...	...	242	299	262	308	565
Travelling Expenses ...	...	...	...	106	271	219	261	130
Conveyance of Mails ...	...	...	...	1,763	1,690	1,200	1,535	1,913
Discount on Sale of Postage Stamps ...	...	...	...	355	304	342	317	347
Miscellaneous ...	...	...	...	6	...	453	18	12
District Post Establishments...	...	...	...	...	...	...	1,200	1,200
Total ...	...	...	...	8,582	8,755	8,852	10,479	11,868

CHARGES] Account No. 31 —*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT —continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Administration—								
Chief Commissioner ...	5,222	4,882	5,550	5,600	5,376	5,324	5,400	5,400
Tour Expenses ...	...	...	273	240	537	540	513	71
Secretariat ..	7,947	9,286	9,118	8,808	8,222	8,552	8,597	8,547
Commissioners ...	14,632	15,182	14,829	14,778	15,600	14,296	15,201	15,233
Office of the Accountant General	5,417	5,460	5,103	5,630	6,622	7,975	7,126	5,918
Provl. Establishment in do.	...	50	158	157	159	157	19	103
Rents, Rates and Taxes ..	...	...	...	...	...	...	108	110
Petty Construction & Repairs	...	...	...	...	...	...	197	66
Total ..	33,218	34,860	35,031	35,213	36,516	36,844	37,261	35,448
Minor Departments—								
Meteorological Department ...	...	...	15	...	...	4	94	142
Exploration of Coal and other Minerals ...	...	47	238	203	37	28	7	...
Bull and Stallion Charges ...	...	...	...	5	15	420	155	216
Donations to Gardens and Museums	...	...	...	...	...	...	175	181
Donations to Agri-Horticultural Society ...	90	80	150	120	120	120	120	120
Veterinary Class ...	...	...	...	50	984	925	263	920
Cinchona Plantations ...	...	...	...	...	...	...	544	622
Emigration ...	...	...	...	1,000	13,090	2,000	578	3,890
Model Farm ...	...	...	33	118	26	...	31	270
Public Exhibitions and Fairs	200	...	...	237	634	334	326	158
Indian Museum ...	...	...	...	...	60	...	...	...
Miscellaneous ...	...	...	*1,107	...	...	2,512	763	949
Rents, Rates and Taxes ...	...	...	...	...	...	...	...	70
Total ...	290	127	1,543	1,733	14,966	6,343	3,056	7,538
Law and Justice—								
Recorder's Court ...	7,009	7,091	4,485	4,152	4,596	4,612	4,895	4,613
Law Officers, Pleaders, &c. ...	840	860	900	900	1,511	1,975	1,666	2,096
Civil and Sessions Courts ...	39,943	46,514	2,664	2,734	2,874	3,033	2,985	3,085
Criminal Courts ...	6,952		46,535	47,734	55,549	58,879	57,378	58,285
Judicial Commissioner ...	...	648	4,510	4,685	4,883	4,351	4,547	4,919
Courts of Small Causes ...	1,478	1,574	1,704	2,334	2,705	2,490	2,429	2,486
Registration ...	...	699	327	367	340	413	496	473
Jails ...	28,465	26,770	30,385	36,854	43,904	58,471	45,698	51,550
Petty Construction & Repairs	...	...	...	...	...	...	202	207
Rents, Rates and Taxes ...	...	...	...	...	...	...	161	102
Total ...	84,687	84,156	91,510	99,760	116,362	134,224	120,547	127,846

* Census charge.

Account No. 31 —*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Police—								
District Police—								
Superintending Officers ...	2,238	2,589	2,735	2,475	2,449	2,748	2,868	3,308
Executive Force ...	109,777	112,379	117,629	119,331	120,376	126,058	116,108	113,953
Municipal Police ...	22,566	2,630	2,453	2,370	2,828	3,186	15,139	15,284
Government Railway Police ...	...	...	...	...	...	...	31	...
Special Police ...	...	...	...	...	...	...	13,057	13,827
Total ...	134,581	117,598	122,817	124,176	125,653	131,992	147,203	146,372
Marine—								
Marine Establishments ...	591	605	510	515	489	472	467	568
Marine Pay and Allowances ...	7,196	2,846	3,062	2,701	8,923	3,690	3,957	5,180
Pilotage, Pilot Establishments, and Vessels ...	105	56	...	...	...	...	...	...
Building and Repair of Ships (Wages of Artificers, &c.) ...	181	17	617	17	350	4,938	291	157
Conveyance of Mails ...	2,700	8,200	8,300	7,800	9,100	7,800	7,800	7,800
Victuals for Crews of Ships and Vessels ...	993	393	324	202	178	381	481	453
Coal and Fuel ...	3,145	1,942	1,580	719	1,567	1,975	1,446	1,722
Timber, Stores, &c. ...	5,436	2,896	1,483	875	1,859	1,632	1,854	845
Miscellaneous ...	329	105	403	743	313	280	223	168
Marine Pensions and Gratuities	...	...	...	...	...	253	238	176
Light House Charges ...	3,485	4,262	5,026	4,669	5,493	5,594	7,380	5,784
Survey of Seaport Towns ...	...	...	...	...	...	...	1,235	1,309
Rents, Rates and Taxes ...	...	...	...	...	...	...	41	46
Total ...	24,161	21,322	21,305	18,241	28,272	27,015	25,413	24,208
Education—								
Superintendence and Inspection	1,638	1,892	1,491	1,644	2,876	3,588	3,657	3,272
Schools ...	2,707	3,856	3,903	4,299	6,786	9,495	10,433	10,698
Grants-in-aid of Schools and Educational Institutions ...	2,934	2,426	3,059	3,725	3,681	5,081	4,839	4,604
Grants for Encouragement of Literature ...	...	30	868	30	399	903	1,053	798
Government Book Depôt ...	...	...	...	808	1,499	1,306	2,401	1,868
Scholarships and Prizes ...	30	2	132	134	140	135	275	587
Miscellaneous ...	59	143	161	259	655	1,089	576	503
Total ...	7,368	8,349	9,614	10,899	16,036	21,597	23,234	22,330

CHARGES] Account No. 31 —*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Ecclesiastical—								
Church of England ..	3,268	3,096	3,094	2,889	2,944	3,188	2,757	2,663
Church of Scotland ...	...	...	...	...	...	30	120	100
Roman Catholic Church ...	360	360	360	360	360	360	360	393
Contingent charges ...	556	637	611	593	654	554	598	702
Cemetery charges ...	96	122	169	385	279	212	190	181
Total ...	4,280	4,215	4,234	4,227	4,237	4,344	4,025	4,039
Medical—								
Consolidated salaries of Surgeons and Assistant Surgeons in charge of Stations ...	6,923	6,644	6,824	7,158	7,327	10,830	8,783	9,318
Establishment under the Surgeons, including contingencies	699	544	407	292	285	327		458
Vaccine Establishment ...	832	842	786	835	827	885	868	950
Government Hospitals and Dispensaries	5,031	4,612	5,687	6,252	7,334	7,554	8,737	9,997
Sanitary Commissioner ...	* 1,044	* 1,694	563	584	598	514	566	537
Lunatic Asylums ...	...	780	1,278	1,223	1,452	1,554	1,490	1,653
Total ...	14,529	15,116	15,545	16,344	17,823	21,664	20,444	22,913
Stationery and Printing—								
Printing Establishment and Charges ...	2,995	5,308	8,159	9,035	11,380	11,095	13,711	8,400
Political Agencies—								
Salaries ...	4,945	3,450	5,019	4,302	5,064	5,409	5,803	5,436
Establishment ...	1,717	2,707	1,842	3,587	2,096	3,723	3,599	3,220
State Prisoners ...	2,287	1,469	1,325	2,648	2,994	3,695	2,694	2,732
Durbar Presents ...	131	150	123	720	111	153	...	63
Miscellaneous ...	2,566	2,316	1,257	3,631	2,358	2,869	2,574	1,713
Mission and Expedition charges ...	...	...	...	...	6,717	5,521	9,899	1,118
Imperial Assemblage at Delhi, and Public Rejoicings and Local Durbars, 1st January 1877 ...	...	...	...	...	...	...	1,569	17
Petty Construction and Repairs ...	...	...	...	...	...	...	172	126
Total ...	11,646	10,092	9,566	14,888	19,340	20,280	26,310	14,457

* Includes charge of the Sanitary Commission.

Account No. 31 —*concluded.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT —concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Superannuation, Retired and Compassionate Allowances—								
Superannuation and Retired Allowances ...	3,289	4,258	5,354	5,741	6,109	6,674	6,883	7,420
Gratuities ...	806	57	531	332	460	1,137	1,565	1,359
Compassionate Allowances ...	...	30	...	...	...	...	...	...
Total ...	4,095	4,345	5,885	6,073	6,569	7,811	8,448	8,779
Loss by Exchange on Transactions with London ...	...	...	...	8	1	707	25	778
Miscellaneous—								
Travelling Allowances to Covenanted and Uncovenanted Civil Servants for attending examinations ...	232	208	34	21	129	20	36	107
Rewards for proficiency in Oriental Languages ...	287	54	25	43	38	50	23	440
Charges for remittance of Treasure ...	589	817	674	2,529	1,270	1,164	1,541	1,378
Two-thirds freight on Europe Stores ...	1,496	1,098	...	...	...	...	...	...
Charges on account of European Vagrants ...	...	...	29	9	1	11	5	36
Rents, Rates and Taxes ...	164	346	326	438	770	644	142	184
Contribution to Conservancy	725	722	241	309	...	...	...	...
Donations for charitable purposes ...	51	98	119	134	100	183	171	152
Rewards for destruction of wild beasts ...	159	247	254	246	308	528	502	497
Petty Provincial Establishment	...	...	...	...	...	...	765	427
Purchase of Books and Publications ...	13	1	22	8	4	6	62	117
Petty Construction and Repairs	...	...	...	...	...	...	29	4
Famine Relief Charges ...	..	...	...	...	5,062	2,010	...	...
Miscellaneous and Unforeseen Charges ...	2,513	2,304	475	373	197	304	983	406
Total ...	6,229	5,895	2,145	4,110	7,879	4,920	4,259	3,748

SUPPLY AND DEBT] Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of BRITISH BURMA from 1870-71 to 1877-78, showing also DEBT PROVINCES and the aggregate OPENING

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Gross Revenues ...	1,210,658	1,234,642	1,417,161	1,547,881	1,549,777	1,805,635	1,771,743	1,847,147
Debt incurred ...	203,843	255,736	323,955	1,839,563	1,009,435	530,842	465,286	478,802
Supplies from London ...	4,330	2,316	24,835	13,818	6,282	10,686	9,357	4,644
Accounts Current between Presidencies and Provinces (Excess of Credits to)	...	...	...	..	...	...	...	...
Opening Cash Balance ..	379,617	374,037	345,155	303,321	506,931	519,171	454,406	474,578
Total ...	1,798,448	1,866,731	2,111,106	3,704,583	3,072,425	2,866,334	2,700,792	2,805,171

ABSTRACT of the NET RESULTS

Net Revenues or Surplus .	571,159	562,512	696,208	785,673	639,441	609,588	587,054	664,622
„ Debt incurred ...	5,461	5,073	37,767	..	20,065	69,344	9,979	38,845
Supplies from London ...	4,273	1,091	24,605	10,119	5,911	2,644	5,678	...
Accounts Current between Presidencies and Provinces—Net difference	.	..	..	..	...	...	...	
Opening Cash Balance ...	379,617	374,037	345,155	303,321	506,931	519,171	454,406	474,578
Total ...	960,510	942,743	1,103,735	1,099,113	1,172,348	1,200,747	1,057,117	1,178,045

Account

TOTAL of each MINOR HEAD of DEBT INCURRED and*

DEBT INCURRED—								
Savings Banks Deposits (District Savings Banks) ...	559	1,182	3 127	3,795	8,009	7,690	6,378	7,594
Local Funds ..	106,094	83,580	100,555	92,003	119,149	200,469	163,262	131,213
Deposits	77 134	89,365	99,947	61,590	91,161	86,621	164,064	172,304
Repayment of Advances	16,949	74,058	114,021	1,678,932	739,091	161,751	127,687	161,250
Loans to Municipalities repaid ...	..	...	...	...	..	...	3,895	5,527
Local Remittances (Net) ...	..	3,846	...	...	45,254	67,036		914
Miscellaneous (Stock purchase and Sales, P. W. Department) ...	3,107	3,705	6,305	3,243	6,771	7,275	...	..
Total .	203,843	255,736	323,955	1,839,563	1,009,435	530,842	465,286	478,802

Account

TOTAL of each MINOR HEAD of SUPPLIES from

Advances and Supplies ...	4,330	2,316	24,835	13,818	6,282	10,686	9,357	4,644
Total ..	4,330	2,316	24,835	13,818	6,282	10,686	9,357	4,644

* For details of each Minor Head of Debt, Account No 36.

No. 32. [SUPPLY AND DEBT

INCURRED and DISCHARGED, SUPPLIES from and to LONDON, SUPPLIES between the several PRESIDENCIES and and CLOSING CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Charges ...	639,499	672,100	720,953	762,208	910,336	1,196,047	1,184,689	1,182,525
Debt discharged ..	198,382	250,663	286,188	1,874,911	989,370	461,498	455,307	439,957
Supplies to London ...	57	1,225	230	3,699	371	8,042	3,679	7,588
Accounts Current between Presidencies and Provinces (Excess of Debits to)	586,473	597,588	800,414	556,834	653,177	746,341	582,539	658,018
Closing Cash Balance ...	374,037	345,155	303,321	506,931	519,171	454,406	474,578	517,083
TOTAL ...	1,798,448	1,866,731	2,111,106	3,704,583	3,072,425	2,866,334	2,700,792	2,805,171

of the above ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	...	..
„ Debt paid off ...	...	...	...	35,348	...	...	...	..
„ Supplies to London ...	...	...	...	...	...	..	...	2,944
Accounts Current between Presidencies and Provinces—Net difference...	586,473	597,588	800,414	556,834	653,177	746,341	582 539	658,018
Closing Cash Balance ...	374,037	345,155	303,321	506,931	519,171	454,406	474,578	517,083
TOTAL ...	960,510	942,743	1,103,735	1,099,113	1,172,348	1,200,747	1,057,117	1,178,045

No. 33.

DISCHARGED in BRITISH BURMA, in each year, from 1870-71 to 1877-78.

DEBT DISCHARGED—								
Savings Banks Deposits (District Savings Banks) ...	181	491	756	2,267	3,732	6,512	5,471	6,744
Local Funds ...	102,802	104,766	91,508	89,218	141,739	163,898	158,881	145,365
Deposits ...	73,822	61,603	78,514	76,964	102,816	95,105	124,304	119,036
Advances Repayable ...	17,057	80,100	101,831	1,684,273	734,074	161,954	141,133	158,812
Loans to Municipalities ...		.	...	...	...	27,000	8,499	10,000
Local Remittances (Net) ...	1,818	...	7,244	18,966	...	...	17,019	...
Miscellaneous (Stock Purchase and Sales, P. W. Department) ..	2,702	3,703	6,335	3,223	7,009	7,029	...	...
TOTAL ...	198,382	250,663	286,188	1,874,911	989,370	461,498	455,307	439,957

No. 34.

and to LONDON, in each year, from 1870-71 to 1877-78.

Advances and Supplies ...	57	1,225	230	291	371	8,042	3,679	7,588
Amount advanced on Navy Bills, &c., recoverable in England from the British Exchequer ...	...	....	.	3,408	...	...	...	...
TOTAL	57	1,225	230	3,699	371	8,042	3,679	7,588

Accounts Current between Presidencies and Provinces]

Account

Total TRANSACTIONS with each PRESIDENCY and PROVINCE

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Receipts ...	250,845	201,893	216,725	1,826,034	724,557	298,370	1,338,082	1,356,782
Net Receipts ...	...	...	...	...		..	...	...
Detail of gross Receipts—								
Government of India ...	123,614	110,455	91,428	1,248,813	536,741	141,683	108,450	201,912
Central Provinces ...	...	...	...	...	2	76	100	154
Assam ...	...	...	...	...	...	29	8	..
Government of Bengal ...	18,716	13,665	18,015	42,357	33,215	32,996	28,795	30,634
Ditto North-Western Provinces and Oudh ...	.	154	...	73	109	70	6	1,073
Ditto Punjab ...	...	...	...	50	.	600	...	156
Ditto Madras ...	1,146	1,561	1,783	411,182	9,589	1,448	1,910	72,238
Ditto Bombay ...	525	804	1,499	10,299	2,878	3,786	3,903	6,030
Civil Department, (Public Works Department) ...	...	...	...	...	...	...	223,339	175,350
Ditto (Ry. Capital) ...	...	...	...	...	...	...	275,999	263,107
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	...	41,384
Ditto (Irrigation) ...	...	...	...	...	...	..	34,228	32,773
Military Department, Bengal ...	13,528	238	364	1,248	480	1,064	974	1,364
Ditto (Public Works Department)	64	...	37	101	232	210	13	...
Ditto (Ry. Capital) ...	...	...	...	...	...	...	6	...
Ditto (Irrigation) ...	...	...	...	...	.	...	6	...
Military Department, Madras ...	59,847	42,397	56,090	53,979	44,062	46,895	52,820	35,071
Ditto (Public Works Department)	570	580	486	400	251	172	253	319
Ditto (Ry. Capital) ...	...	...	...	...	...	...	44	125
Ditto (Irrigation) ...	...	...	...	..	16	6	...	...
Ditto (Railway) ..	...	...	...	..	50	89	...	..
Military Department, Bombay ...	...	...	...	27	45	51	363	4
Ditto (Public Works Department)	...	1	2	2	...	...	...	...
Public Works Department, British Burma ..	..	...	...	...	...	...	173,131	217,155
Transfers of the P. W. Department ...	...	...	...	...	...	...	30,199	20,587
Ditto (Ry. Capital) ...	...	...	...	...	...	...	296,562	157,353
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	...	50,027
Ditto (Irrigation) ...	...	...	.	...	...	...	16,566	4,662
Electric Telegraph Remittances ...	...	...	21,857	28,441	27,428	35,191	45,360	45,170
Ditto (Ry. Capital) ..	...	...	...	...	...	...	2	8
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	...	76
Ditto (Railway) ...	...	...	...	...	35	...	...	...
Supply Bills payable other Governments ...	15,439	14,010	11,329	15,000	46,523	13,730	16,460	...
Remittance Transfer Receipts payable other Governments ..	17,396	18,028	13,835	14,062	22,901	20,274	28,285	50
Total ...	250,845	201,893	216,725	1,826,034	724,557	298,370	1,338,082	1,356,782

No. 35. [Accounts Current between Presidencies and Provinces

and with each DEPARTMENT from 1870-71 to 1877-78.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Payments ...	837,318	799,481	1,017,139	2,382,868	1,377,734	1,044,711	1,920,621	2,014,800
Net Payments ..	586,473	597,588	800,414	556,834	653,177	746,341	582,539	658,018
Detail of gross Payments—								
Government of India ..	515,832	506,192	645,865	1,973,669	1,055,096	703,878	520,176	725,750
Central Provinces ..	...	...	...	...	...	12	...	27
Assam ..	...	...	...	...	...	29	9	...
Government of Bengal ..	3,916	5,874	1,969	2,087	2,867	2,341	1,280	10,271
Ditto North-Western Provinces and Oudh ...	...	154	...	...	...	100	...	210
Ditto Punjab ...	...	120	...	...	...	205	...	47
Ditto Madras ...	...	126	2,042	18	24	19	241	4,180
Ditto Bombay ...	...	670	6	77	211	78	202	2,301
Civil Department, (Public Works Department) ...	...	...	...	...	...	...	161,741	142,517
Ditto (Ry. Capital) ...	...	...	...	...	...	...	5,253	3,969
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	...	62,188
Ditto (Irrigation) ...	...	...	...	...	...	...	2,699	1,776
Military Department, Bengal ..	2,184	1,604	851	904	415	626	1,882	396
Ditto (Public Works Department)	...	...	2	11	18	...	...	...
Ditto (Ry. Capital) ...	...	...	...	...	...	...	...	...
Ditto (Irrigation) ...	...	..	...	...	...	...	...	...
Military Department, Madras ...	293,948	277,650	288,571	282,663	281,386	298,947	287,768	280,575
Ditto (Public Works Department)	...	107	31	111	..	..	...	14
Ditto (Ry. Capital) ...	...	...	...	..	...	...	...	...
Ditto (Irrigation) ...	...	...	...	...	...	.	...	...
Ditto (Railway) ...	...	...	...	...	...	.	...	...
Military Department, Bombay ..	...	...	22	19	48	31	346	1,025
Ditto (Public Works Department)	...	1	...	...	...	...	...	...
Public Works Department, British Burma ...	...	...	...	...	...	.	540,628	515,641
Transfers of the P. W. Department ...	...	...	...	...	...	...	51,137	25,022
Ditto (Ry. Capital) ...	...	...	...	...	...	...	281,486	165,340
Ditto (Revenue) ..	...	...	..	...	...	...	..	31,737
Ditto (Irrigation) ...	...	...	...	...	...	...	11,065	7,753
Electric Telegraph Remittances ...	...	...	20,262	24,429	20,814	25,491	32,181	33,518
Ditto (Ry. Capital) ...	...	...	...	...	..	..	...	8
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	...	22
Ditto Public Works Department (Irrigation) ...	...	...	...	...	...	2	...	
Supply Bills payable other Governments	2,164	640	51,112	90,469	5,618	415	11,115	50
Remittance Transfer Receipts payable other Governments	19,274	6,343	6,403	8,411	11,207	12,537	11,412	463
TOTAL ...	837,318	799,481	1,017,139	2,382,868	1,377,734	1,044,711	1,920,621	2,014,800

DETAILS of MINOR HEADS of DEBT INCURRED

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOCAL FUNDS—	£	£	£	£	£	£	£	£
5 per cent. Cess ..	Details not available.	19,390	21,995	27,003	26,716	36,992	28,928	27,653
District ...		2,313	3,786	4,094	6,425	7,172	45,072	29,298
Port ...		22,758	37,786	31,369	31,137	38,502	40,349	41,890
Pilot ...		...	...	...	6,960	12,920	11,759	13,627
Immigration ..		...	...	...	19,110	...	..	...
Town ...		...	...	...	...	45,062	7,087	6,425
Cantonment ...		2,045	2,269	2,392	2,818	3,615	3,356	2,831
Land Sale and Rent ...		9,706	9,054	10,603	10,917	...	12,440	1,671
Minor ..		3,316	5,272	7,337	7,394	3,364	5,299	7,818
Debt Accounts ...		24,052	20,393	9,205	7,672	52,842	9,051	...
Total ...	106,094	83,580	100,555	92,003	119,149	200,469	163,262	131,213
DEPOSITS—								
Civil Department—								
General ..	4,946	5,313	8,899	9,178	9,856	4,937	...	...
Judicial (including Port Blair)	51,234	27,936	52,857	31,710	28,003	31,969	61,627	9,293
Revenue ..	14,009	21,606	10,373	12,502	20,637	37,309	72,015	57,943
Postal ...	...	...	...	9		...	...	...
Personal Deposits ...	...	..	...	...	...	...	16,458	35,164
Deposits for Loans ...	...	...	...	...	3	...	...	...
Provincial Surplus ...	...	27,390	22,198	...	...	...	5,626	59,784
	70,189	82,245	94,327	53,399	58,499	74,215	155,756	162,184
Public Works—								
P. W. Department ...	6,945	7,120	4,531	7,467	31,820	8,687	4,933	6,013
Irrigation ..	...	..	1,089	724	678	2,883	1,415	487
Railways ..	...	...	..	...	164	836	1,960	3,620
Total ..	77,134	89,365	99,947	61,590	91,161	86,621	164,064	172,304
ADVANCES RECOVERABLE—								
Municipalities ...	...	48,850	56,625	69,916	102,723	136,995	100,109	118,592
Advances Recoverable, Civil .	11,235	18,185	7,642	1,581,667	620,271	7,812	18,887	39,227
Ditto Provincial ...	.	654	31,937	21,205	9,099	6,923	4,438	588
Ditto P. W. Department	2,787	3,379	17,114	4,352	5,903	7,421	...	...
Suspense Account ..	54	305	188	951	336	1,107	3,434	20
Post Office ditto ...	...	...	...	58	41	36	...	...
Cash Recoveries ...	2,237	2,505	507	737	527	1,428	387	769
Ditto Provincial ...	...	...	...	...	.	...	...	1,927
Permanent Advances ..	636	180	8	46	188	29	426	80
Ditto Provincial ...	...	...	...	...	...	...	...	42
Ditto Postal ...	. .	...	...	...	...	...	6	5
Total Repayment of Advances...	16,949	74,058	114,021	1,678,932	739,091	161,751	127,687	161,250

No. 36. [DEBT

and DISCHARGED, from 1870-71 to 1877-78.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOCAL FUNDS—	£	£	£	£	£	£	£	£
5 per cent. Cess ...	Details not available.	15,104	19,776	26,287	27,241	36,037	32,516	35,255
District .		10,558	5,209	3,351	6,150	7,513	27,334	27,709
Port ...		28,027	32,573	31,592	37,964	41,220	33,920	37,184
Pilot .		..	8,275	...	7,161	13,611	12,863	12,897
Immigration ...		..	...		17,022	20,307	...	...
Town ...		...	...	...		...	28,281	5,515
Cantonment ...		2,107	2,121	3,322	2,976	2,863	2,893	3,977
Land Sale and Rent ...		16,872	...	6,365	16,561	.	12,547	1,290
Minor Funds ...		7,347	5,608	5,478	7,225	3,771	4,927	13,308
Debt Accounts ...		23,851	17,946	12,820	19,436	38,570	3,600	8,290
TOTAL ...	102,802	104,766	91,508	89,218	141,739	163,898	158,881	145,365
DEPOSITS—								
CIVIL DEPARTMENT—								
General ...	4,664	5,347	7,533	8,155	10,051	4,037	...	...
Judicial (including Port Blair)	48,467	29,292	51,702	35,001	26,918	31,870	65,175	10,853
Revenue ...	13,087	21,396	14,124	10,653	17,825	35,075	50,283	60,793
Personal Deposits ..	...	.	...	...	...	...	...	36,710
Postal ...	...	...	...	9	...	...	...	...
Deposits for Loan ..	...	...	..		3	..	...	...
Provincial Deficit ...	...	...	...	13,967	22,212	4,448	..	...
	66,218	56,035	73,359	67,785	77,009	76,330	115,458	108,356
PUBLIC WORKS—								
Public Works Department	7,604	5,568	4,015	8,030	25,182	16,092	6,118	6,486
Irrigation ...			1,140	1,149	602	2,105	1,561	825
Railways ...		..	...	...	23	578	1,167	3,369
TOTAL ...	73,822	61,603	78,514	76,964	102,816	95,105	124,304	119,036
ADVANCES RECOVERABLE—								
Municipalities ..	...	53,164	48,109	70,406	95,023	141,576	116,158	108,965
Advances Recoverable, Civil ...	11,296	19,648	4,377	1,586,126	616,219	7,992	18,166	46,402
Ditto Provincial ...	...	923	31,176	21,979	15,046	3,170	2,095	494
Ditto P. W. Department ...	2,502	3,370	17,247	4,013	6,468	6,539	...	...
Suspense Account ...	61	298	247	900	328	1,107	3,435	20
Post Office ditto ...	...	...	...	46	92	...	..	...
Cash Recoveries ...	2,499	2,242	498	733	541	1,428	387	769
Ditto, Provincial ..	..	...	...	...	...	...	481	1,927
Permanent Advances ...	699	455	177	70	357	109	...	147
Ditto Provincial ...	...	...	...	...	...	...	410	85
Ditto Postal .	...	...	...	...	...	33	1	3
TOTAL ADVANCES REPAYABLE ...	17,057	80,100	101,831	1,684,273	734,074	161,954	141,133	158,812

DEBT] Account

DETAILS of MINOR HEADS of DEBT INCURRED

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOANS TO MUNICIPALITIES, &c. REPAID—	£	£	£	£	£	£	£	£
Mofussil Municipalities ...	...	...	...	...	...	...	3,895	3,937
Port Fund ..	...	...	...	...	...	...	...	191
District and other Local Fund Committees ...	...	...	...	...	...	...	...	399
Landholders and other Notabilities ...	...	...	...	...	...	...	...	1,000
	...	...	...	...	...	...	3,895	5,527
LOCAL REMITTANCES—								
Gross Receipts ..	913,612	1,222,566	1,155,939	1,638,502	1,579,983	2,114,070	1,102,447	1,012,979
Net Receipts ...	...	3,846	...	...	45,254	67,036	...	914
Detail of Gross Receipts—								
Supply Bills ...	60,960	71,300	90,020	86,530	93,880	173,970	166,290	137,140
Remittance Transfer Receipts	23,019	21,339	26,822	24,241	34,238	34,658	25,978	50,535
Cash Remittances between Treasuries ...	450,513	569,197	447,937	849,308	615,662	590,348	664,350	581,059
Forest Cash Remittances ...	118,985	138,097	124,550	160,440	179,639	270,196	245,829	244,206
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	39
Public Works Department...	51,095	174,195	201,506	218,882	244,835	208,917		
Ditto Railway ...	...	...	681	...	...	...		
Ditto Irrigation ...	...	..	4,565	...	...	...		
Civil Department, Public Works ...	185,691	240,438	208,580	247,384	286,627	271,756	Shewn under Account's Current between Presidencies and Provinces—Account No. 35	
Ditto Railways	...	...	...	...	37,785	223,172		
Ditto Irrigation	...		36,016	29,907	27,741	39,679		
Transfers, Public Works Department ...	23,379	8,000	3,712	14,954	14,135	22,623		
Ditto Irrigation	...	...	11,520	6,856	4,486	17,155		
Ditto Railways...	...	..	..	...	40,953	261,596		
TOTAL ..	913,642	1,222,566	1,155,939	1,638,502	1,579,983	2,114,070	1,102,447	1,012,979

No. 36 —*continued.* [DEBT

and DISCHARGED from 1870-71 to 1877-78 —continued.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOANS TO MUNICIPALITIES, &c REPAID—	£	£	£	£	£	£	£	£
Mofussil Municipalities ...	...	...	...	...	...	27,000	3,986	10,000
Port Fund ...	...	...	...	...	...	...	491	...
District and other Local Fund Committees ...	...	...	...	...	...	...	3,022	...
Landholders and other Notabilities ...	...	...	...	...	...	...	1,000	...
	...	...	...	...	...	27,000	8,499	10,000
LOCAL REMITTANCES—								
Gross Payments ...	915,460	1,218,720	1,163,183	1,657,468	1,534,729	2,047,034	1,119,466	1,012,065
Net Payments ...	1,818	...	7,244	18,966	...	...	17,019	...
Detail of Gross Payments—								
Supply Bills ...	62,190	68,800	93,880	87,870	78,940	169,990	183,480	137,250
Remittance Transfer Receipts	22,707	20,744	28,024	24,523	32,815	35,353	25,902	50,088
Cash Remittances between Treasuries ...	450,508	569,281	447,854	864,307	600,663	590.348	664,350	581,059
Forest Cash Remittances ...	119,567	137,372	125,401	160,453	179,990	270,441	245,734	243.667
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	1
Public Works Department	186,804	236,870	245,069	277,369	355,109	531,137	Shewn under Accounts Current between Presidencies and Provinces—Account No. 35.	
Ditto Irrigation ...	...	...	11,518	...	...	...		
Civil Department, Public Works ...	49,812	176,151	200,034	217,922	239,831	206,865		
Ditto Railways ...	...	...	...	...	217	4,426		
Ditto Irrigation..	...	...	1,367	1,056	2,463	3,431		
Transfers, Public Works Department ...	23,872	9,485	4,864	16,145	36,287	41,924		
Ditto Railways..	...	17	681	...	640	181,679		
Ditto Irrigation	...	...	4,491	7,823	7,774	11,440		
TOTAL ...	915,460	1,218,720	1,163,183	1,657,468	1,534,729	2,047,034	1,119,466	1,012,065

Account No. 37.

CASH BALANCE in the TREASURIES in BRITISH BURMA on the last day of each month, in each year, from 1870-71 to 1878-79.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	361,619	327,015	280,291	366,451	237,829	616,159	447,760	386.682	363,808
May ...	375,486	326,175	296,210	356,532	169,404	492 440	376,644	332.793	349.678
June ...	275,049	306,215	221,222	371,070	155,981	502,626	296,044	335,441	466,980
July ...	284,472	286,707	223,217	308,020	150,093	345,987	280,413	287.961	408,777
August ...	321,045	345,359	200,360	322,565	282,065	357,356	307,522	316.772	468.421
September ...	389.458	418,223	288,697	423.824	368,359	466.293	396,688	377,988	583.053
October ...	415,985	436,531	350,733	401,852	452,894	492,649	392.448	298.859	446,502
November ...	304,534	429.202	321.280	381,455	359,397	383,917	368,452	292,232	358,326
December ...	318,259	415,204	256,614	282.339	350,358	293,373	280,749	259,741	335,742
January ...	215,499	262,350	202.892	233,826	307,420	270,507	264,246	238,670	428.596
February ...	285,038	293,417	233,705	274,278	300,951	305,783	413,510	361.441	670.997
March ...	378,614	327,042	294,461	513.125	531,839	464,164	486,054	531,135	960.732
Adjusted Cash Balance for the last month of the official year per Finance and Revenue Accounts ...	374,037	345,155	303,321	506,931	519,171	454,406	474,578	517,083	...

REVENUES AND CHARGES]

PROVINCE OF ASSAM.

Account No. 38.

GROSS REVENUES, CHARGES and SURPLUS of the PROVINCE of ASSAM.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Gross Revenues—								
Civil ...	542,200	490,287	520,431	535,214	559,368	571,395	567,904	632,499
Public Works ...	726	334	2,136	277	910	559	501	444
Total ...	542,926	490,621	522,567	535,491	560,278	571,954	568,405	632,943
Gross Charges—								
Civil ...	301,025	286,651	312,740	313,559	284,182	288,724	309,321	311,601
Public Works—								
Ordinary ...	45,715	7,857	7,248	7,628	85,385	91,347	71,189	80,312
Total ...	346,740	294,508	319,988	321,187	369,567	380,071	380,510	391,916
Result—								
Surplus—In Civil Department	241,175	203,636	207,691	221,655	275,186	282,671	258,583	320,895
Deduct—Net P. W. Expenditure ...	44,989	7,523	5,112	7,351	84,475	90,788	70,688	79,868
Net Surplus towards Military and General Charges ...	196,186	196,113	202,579	214,304	190,711	191,883	187,895	241,027

Account No. 39.

TOTAL of REVENUES under each MAJOR HEAD in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Land Revenue ...	300,569	309,667	324,940	323,412	333,503	337,358	329,637	362,972
Forest ...	4,771	5,334	4,375	5,551	6,595	6,187	8,157	13,433
Excise on Spirits and Drugs ...	162,476	111,308	124,815	134,537	137,869	141,456	144,637	162,566
Assessed Taxes ...	18,924	6,584	4,199	11	1	...	...	...
Stamps ...	33,850	42,535	42,026	44,644	48,488	51,572	49,682	55,709
Post Office ...	...	..	...	5,047	9,861	10,961	11,797	13,379
Minor Departments ...	...	..	...	...	58	104	62	98
Law and Justice ...	15,189	8,624	12,922	13,362	11,986	14,015	13,822	14,741
Police ...	134	279	304	708	384	428	663	524
Education ...	1,395	1,637	1,701	1,941	2,159	2,566	2,293	2,303
Medical ...	...	104	177	209	165	105	189	369
Stationery and Printing ...	3	1	7	8	121	124	291	151
Interest ...	1,719	1,036	1,255	849	3,561	1,262	719	1,660
Receipts in aid of Superannuation, &c., Allowances ...	.	...	...	44	52	88	79	167
Gain by Exchange on Transactions with London ...	...	...	...	...	...	...	5	1
Miscellaneous ...	3,170	3,178	3,710	4,891	4,565	4,012	5,871	4,126
Provincial Deficits ...	...	...	...	...	...	1,157	...	..
Total of Civil Department ...	542,200	490,287	520,431	535,214	559,368	571,395	567,904	632,499
Public Works—								
Rent of Buildings ...	...	...	...	...	149	160	119	101
Sale of Materials ...	...	...	...	...	4	27	2	2
Provincial Receipts ...	...	...	...	...	757	372	380	341
Total P. W. Receipts ...	726	334	2,136	277	910	559	501	444

Account No. 40. [REVENUES

AMOUNTS of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Land Revenue—								
Revenue from Lands ...	288,103	289,734	302,749	296,251	289,680	300,302	290,693	318,192
Sale of Khas Mehals ...	...	...	...	2,565	16	...	...	100
Rent of resumed Thanadaree lands ...	...	201	...	...	...	...	...	...
Sale proceeds of Waste Lands and redemption of Land Tax	5,392	5,653	6,416	13,970	29,702	20,700	12,718	17,582
Revenue Record Searching Fees	...	...	116	250	...	...	...	...
Miscellaneous ...	7,074	14,079	15,659	10,376	14,105	16,356	26,226	27,098
Total ...	300,569	309,667	324,940	323,412	333,503	337,358	329,637	362,972
Forest—								
Revenue from Timber and Bamboos ...	4,771	5,334	4,375	5,551	4,610	3,266	7,635	12,409
Revenue from Minor Produce...					365	1,280	409	888
Duty on Produce of Foreign and Private Forests imported into British Territory ...					1,500	1,507	47	107
Miscellaneous ...					120	134	66	29
Total ...	4,771	5,334	4,375	5,551	6,595	6,187	8,157	13,433
Excise on Spirits and Drugs—								
License and Distillery Fees ...	17,845	13,294	15,438	17,877	22,226	23,141	26,364	25,582
Sale proceeds of Excise Opium*	144,624	98,009	109,368	116,645	115,636	118,315	118,260	136,910
Miscellaneous ...	7	5	9	15	7	—	13	74
Total ...	162,476	111,308	124,815	134,537	137,869	141,456	144,637	162,566
Assessed Taxes—								
Income Tax—Collections, &c....	18,924	6,584	4,199	11	1	...	...	...
Stamps—								
Sale of Commercial and other Stamps ...	11,132	11,607	12,104	13,030	14,570	14,225	13,514	17,014
Sale of Court Fee Stamps ...	22,711	30,630	29,711	31,356	33,582	36,889	35,635	38,335
Miscellaneous ...	7	18	3	18	146	286	316	232
Fines, Penalties, &c. ...	...	280	208	240	190	172	217	128
Total ...	33,850	42,535	42,026	44,644	48,488	51,572	49,682	55,709
Post Office—								
Postage on letters & newspapers	...	...	...	...	3,179	3,496	3,836	4,161
Sale of Postage Stamps—								
Ordinary ...	...	...	...	...	5,131	5,835	6,253	7,362
Service ...	..	...	..	...	1,479	1,584	1,660	1,747
Fees and petty receipts ...	...	...	.	...	72	50	50	110
	...	...	..	...	..	10,965	11,799	13,380
Deduct—Refunds ...		..	...	...		4	2	1
Total ...	...			5,047	9,861	10,961	11,797	13,379

* Shown gross in 1870-71 and net from 1871-72.

REVENUES] Account No. 40 —*continued*

AMOUNTS of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued

Detail of Minor Heads.	1870-71	1871-72.	1872-73	1873-74	1874-75	1875-76	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Department—								
Model Farms ...	...	...	...	...	58	104	62	98
Law and Justice—								
General Fees, Fines and Forfeitures ...	4,938	4,926	7,240	7,097	6,461	7,823	8,096	8,129
Sale proceeds of unclaimed and intestate property ...	234	198	402	332	439	433	631	304
Court Fees realized in cash ...	7,017	561	1,580	1,133	516	188	158	511
Miscellaneous ...	...	...	...	15	25	70	91	52
Jail Receipts ...	1,929	1,922	2,437	2,905	2,816	3,295	3,330	3,884
Registration Fees ...	1,071	1,017	1,263	1,280	1,729	2,206	1,516	1,861
Total ...	15,189	8,624	12,922	13,362	11,986	14,015	13,822	14,741
Police—								
Receipts on account of Police supplied to Public Departments, private persons and Companies ...	30	167	230	266	54	44	14	197
Fines, Miscellaneous, &c. ...	104	112	74	442	330	384	649	327
Total ...	134	279	304	708	384	428	663	524
Education—								
Fees, Fines, &c. ...	1,393	1,637	1,699	1,926	2,120	2,182	2,182	2,277
Sale proceeds of Books, &c. ...	...	...	...	...	2	11	...	...
Interest on Government Securities ..	...	...	...	...	...	160	80	...
Miscellaneous ...	2	...	2	15	37	213	31	26
Total ...	1,395	1,637	1,701	1,941	2,159	2,566	2,293	2,303
Medical—								
Lunatic Asylum Receipts ...	...	...	...	...	155	103	12	10
Sale of Medical Stores ...	..	90	177	199	10	..	169	108
Miscellaneous ...	...	14	...	10	..	2	8	251
Total ...	...	104	177	209	165	105	189	369
Stationery and Printing—								
Receipts, Government Printing Press, Calcutta ...	..	...	...	...	...	...	1	...
Sale of Gazettes and other Publications ..	3	1	7	8	121	123	114	126
Other Press Receipts ...	...	...	..	...	...	1	176	25
Total ...	3	1	7	8	121	124	291	151
Interest—								
Interest on unpaid portion of purchase money of waste lands	1,253	849	864	602	1,229	720	355	1,233
Interest on balances due for commutation of Land Tax...	466	187	391	247	2,329	542	362	427
Interest on other accounts ..	...	...	...	...	3	...	2	...
Total ..	1,719	1,036	1,255	849	3,561	1,262	719	1,660

Account No. 40 —*concluded.*

[CHARGES

AMOUNTS of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872 73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Receipts in aid of Superannuation, &c., Allowances— Contribution for Pensions, &c.		...	...	44	52	88	79	167
Miscellaneous— Premium on Bills of Exchange	75	33	60	17	29	4	7	9
Sale proceeds of Durbar Presents ..	41	54	70	48	91	119	113	124
Unclaimed Bills of Exchange of more than three years' standing ..	..	...	...	...	...	17	9	1
Sale proceeds of old stores and materials ...	176	67	83	101	69	78	118	114
Unclaimed Deposits ..	...	...	...	1,634	511	1,180	827	3,401
Miscellaneous Fees, Fines, &c.	321	904	671	130	467	30	34	120
Miscellaneous, Provincial ..	2,557	529	637	641	3,312	2,214	4,763	657
Sundry Receipts ...		1,591	2,189	2 320	86	370		
Total ...	3,170	3,178	3,710	4,891	4,565	4,012	5,871	4,426

Account No. 41.

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS

Civil Department. Interest on Service Funds and other Accounts ..	...	...	...	146	206	266	319	418
Refunds and Drawbacks ..	3,903	3,629	4,321	4,356	4,142	4,448	3,879	4,861
Land Revenue ..	92,999	60,269	85,978	76,416	69,069	74,410	81,623	83,462
Forest ..	786	2,074	1,009	4,582	5,953	6,188	9,036	9,991
Excise on Spirits and Drugs ..	53,579	1,356	1,080	1,065	1,128	1,119	1,203	1,163
Assessed Taxes ..	1,591	469	77	..	...	...	...	..
Stamps ..	425	1,363	1,038	790	716	908	946	1,255
Post Office ..	...	...	...	10,873	12,519	12,874	13,596	14,637
Administration ..	5,885	6,442	6,326	7,184	16,087	16,634	17,972	18,321
Minor Departments	1,056	914	1,388	2,147	4,285	3,454	2,524	2,404
Law and Justice ..	55,338	60,309	58,504	58,120	59,798	63,367	62,115	61,928
Police ...	53,603	60,201	61,122	61,745	58,034	57,210	59,160	60,679
Education ...	11,101	9,795	10,696	15,593	17,571	18,312	16,811	16,317
Ecclesiastical ..	858	1,773	1,632	1,627	1,527	1,253	1,752	1,750
Medical ...	5,180	6,557	6,163	7,217	7,812	7,581	9,539	10,053
Stationery and Printing ..	2	...	...	2	3,153	2,495	1,882	2,347
Political Agencies ..	2,869	1,859	9,861	5,299	3,087	1,980	3,003	3,710
Allowances and Assignments under Treaties, &c. ...	5 931	5,393	4,819	5,167	5,420	5,750	4,697	4,840
Superannuation, &c., Allowances ...	3,853	3.221	3,233	3,167	3,000	3,317	3,789	4,090
Miscellaneous ...	2,066	4,420	2,720	3,313	4,062	5,348	6,478	4,911
Provincial Surpluses ..	...	50,607	52,773	25,250	4,250	...	9,003	3,567
Provincial Cotnributionses ...	...	...		19,500	2,372	1,780	...	..
Total of Civil Department ..	301,025	286,651	312,740	313,559	284,182	288,734	309,321	311,604

CHARGES] Account No. 41 —*continued.*

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Detail of Major Heads	1870-71.	1871-72	1872-73.	1873-74	1874-75	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Public Works Department—								
P. W. Ordinary—								
Military Buildings—								
Original Works ..	601	4,032	3,190	2,575	2,902	1,717	1,567	3,705
Repairs ...	1,599	1,960	1,964	2,051	2,128	1,992	2,041	1,966
Total ...	2,200	5,992	5,154	4,626	5,030	3,709	3,608	5,671
Barrack Furniture, including Repairs and Establishment ...	...	...	..	...	...	15	14	95
Civil Buildings—								
Original Works ...	5,821	107	3	1,005	1,301	1,242	1,196	1,250
Repairs ...	4,263	72	145	212	137	155	172	192
Total ...	10,087	179	148	1,217	1,438	1,397	1,368	1,442
Communications—								
Original Works ..	11,285	...	...	...	...	...	..	..
Repairs ...	10,163	...	...	...	...	...	..	
Total ...	21,448	...	...	...	...	...	..	
Miscellaneous—								
Public Improvements—								
Original Works ...	104	...	...	...	...	...	...	...
Repairs ...	...	...	...	...	...	...	...	...
Total ...	104	...	.	...	...	...	...	...
Total of Works and Repairs...	33,839	6,171	5,302	5,843	6,468	5,121	4,990	7,208
Establishment ...	20,607	1,218	1,324	1,456	1,544	1,276	1,243	1,775
Tools and Plant ...	1,000	...	...	...	...	..	...	110
Profit and Loss ...	304	..	...	...	...	...	...	...
	55,750							
Decrease of Stock ..	10,035							
Provincial Service ..	.	468	622	329	77,373	84,950	64,956	71,219
Total of P. W. Department ..	45,715	7,857	7,248	7,628	85,385	91,347	71,189	80,312

Account No. 42. [CHARGES

AMOUNTS of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Interest of Service Funds and other Accounts—								
Interest on Deposits in District Savings Banks .	...	...	...	146	206	266	319	418
Refunds and Drawbacks—								
Land Revenue ..	1,683	1,521	1,562	1,263	1,686	1,818	453	933
Forest ...	...	23	56	132	48	115	16	124
Excise on Spirits and Drugs ..	...	...	...	11	5	96	23	237
Assessed Taxes ...	297	173	12	7	...	...	...	..
Stamps ...	225	133	125	189	130	146	150	124
Law and Justice ...	751	991	1,259	1,261	1,196	1,216	2,050	2,170
Interest ...	...	...	...	...	...	...	...	57
Miscellaneous ...	947	787	1,306	1,450	763	923	1,175	1,214
Provincial ...	...	1	1	43	314	134	12	2
Total ...	3,903	3,629	4,321	4,356	4,142	4,448	3,879	4,861
Land Revenue—								
Collectors and Deputy Collectors—								
Salaries ...	14,468	17,026	19,988	20,655	19,374	19,747	19,967	18,988
Establishments ...	10,698	11,416	12,704	15,403	13,451	13,755	14,925	14,553
Travelling Allowances ...	1,134	1,187	1,465	1,585	1,194	1,299	1,223	1,247
Contingencies & Miscellaneous	1,607	3,182	3,267	3,038	2,779	2,721	3,508	3,860
Management of Government Estates ...	6,764	5,392	7,907	2,245	108	119	68	119
Malikana ...	1,113	397	1,897	2,148	76	...	...	...
Revenue Process Charges ...	1,690	1,862	3,190	3,491	3,629	3,669	3,811	4,078
Commission on Land Revenue Collections ...	36,959	17,722	33,087	25,691	26,237	29,042	27,275	28,891
	74,433	58,214	83,505	74,256	66,848	70,352	70,777	71,136
Revenue Survey (Professional) (Contingent charges) ..	16,537		Shown under India.					
Demarkation Survey ...	1,818	1,893	2,146	1,425	1,383	316	187	308
Land Settlement ...	...		..	75	292	3,082	8,920	10,344
Moiety of Salaries of Sub-Deputy Magistrates, Collectors, &c. ...	...	...	...	540	546	680	561	601
Petty Construction and Repairs ...	109	...	...	...	...	...	198	136
Office Rent and Ground Rent	10	...	...	...	...	...	384	371
Record Arrangement Charges	92	162	327	120	...	...	596	566
Total ...	92,999	60,269	85,978	76,416	69,069	74,410	81,623	83,462

AMOUNTS of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Forest—								
Establishments and Contingencies ...	607	1,056	710	2,802	2,868	2,869	4,517	5,133
Conservancy and Working expenses ...	179	1,018	299	1,780	3,085	3,319	4,519	4,771
Rents, Rates and Taxes ...	...	...	...	...	...	...	...	87
Total ...	786	2,074	1,009	4,582	5,953	6,188	9,036	9,991
Excise on Spirits and Drugs—								
Salaries and Establishment ...	898	1,148	927	905	919	927	924	911
Contingencies & Miscellaneous	178	208	153	160	209	192	240	191
Cost price of Opium supplied to the Excise Department ...	52,426	...	...	...	...	...	...	...
Petty Construction and Repairs ...	77	...	...	...	...	...	38	60
Ground Rent ..	...	...	...	...	...	...	1	1
Total ...	53,579	1,356	1,080	1,065	1,128	1,119	1,203	1,163
Assessed Taxes—								
Salaries, Establishments and Contingencies ...	1,591	469	77	...	...	...	...	...
Stamps—								
Discount on sale of Stamps ..	383	1,286	1,022	755	716	849	916	1,069
Other Charges ...	42	77	16	35	...	59	15	7
Salaries of Officers, &c. ..	...	...	...	...	...	...	15	179
Total ...	425	1,363	1,038	790	716	908	946	1,255
Post Office—								
Presidency and District Offices	...	...	...	...	5,794	5,460	6,241	7,193
Conveyance of Mails ...	...	...	...	...	6,519	7,201	7,067	7,163
Discount on sale of Postage Stamps ...	...	...	...	...	159	180	194	228
Miscellaneous Charges ...	...	...	...	...	38	33	88	63
Total ...	...	...	...	10,873	12,510	12,874	13,590	14,637
Administration—								
Chief Commissioner, Shillong*	5,885	6,442	6,326	†7,184	5,100	5,000	5,000	5,000
Tour Charges ...	...	...	...	...	621	399	280	479
Secretaries to the Chief Commissioner ...	...	...	...	...	6,969	6,971	8,300	8,159
Office of Account ...	...	...	...	...	3,397	4,264	4,390	4,673
Petty Construction and Repairs	...	...	...	...	...	...	2	10
Total ...	5,885	6,442	6,326	7,184	16,087	16,634	17,972	18,321

* From 1870-71 to 1873-74 this indicates Salaries, Establishment and, Contingent Charges of the Commissioner of Assam Division.
† Includes Sub-Divisional Establishment and Travelling Allowances, £45.

Account No. 42—*continued.* [CHARGES

AMOUNTS of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments—								
Meteorological Department ...	252	267	228	253	295	281	189	197
Statistical Department ...	...	...	3	...	...	...	10	238
Inland Labor Transport ..	619	640	958	1,573	1,331	1,336	1,290	1,293
Census Charges ...	...	...	92	46	37	3	12	19
Exploration of Coal ..	...	...	...	...	983	460	62	1
Museums ...	...	...	...	...	...	...	...	10
Cinchona Plantation ...	117	...	...	...	...	...	...	...
Public Exhibitions and Fairs	63	7	107	97	112	170	170	374
Model Farm ...	...	...	...	178	1,400	1,203	738	229
Botanical and other Public Gardens	...	...	...	...	127	1	12	8
Rents, Rates and Taxes ...	...	...	...	...	...	...	22	18
Petty Construction & Repairs	5	...	...	...	...	...	19	17
Total ...	1,056	914	1,388	2,147	4,285	3,454	2,524	2,404
Law and Justice—								
Civil and Sessions Courts ...	24,522	25,854	19,319	17,294	16,131	16,030	15,519	16,041
Law Officers ...	79	175	172	200	...	205	180	229
Criminal Courts ...	20,741	24,535	28,390	27,891	30,735	32,087	32,737	31,279
Moiety and Salaries of Sub-Deputy Magistrates, Collectors, &c. ...	...	...	59	540	546	659	561	601
Petty Construction & Repairs	74	...	...	...	...	...	119	59
Rents, Rates and Taxes ...	...	...	...	...	...	...	155	203
Jail ...	9,167	8,990	9,630	11,047	11,276	12,224	11,874	11,947
Registration ...	755	755	934	1,148	1,110	2,162	1,270	1,569
Total ...	55,338	60,309	58,504	58,120	59,798	63,367	62,415	61,928
Police—								
Supervising Officers ...	53,603	505	491	140	251	278	543	2,762
District Executive Force ...		59,696	60,631	61,605*	57,783	56,932	58,617	57,917
Total ..	53,603	60,201	61,122	61,745	58,034	57,210	59,160	60,679

* Includes cost of guards for Public Offices, £158.

CHARGES] Account No. 42 —*continued.*

AMOUNTS of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Education—								
Inspection ...	2,269	1,530	1,471	3,114	3,459	4,574	4,764	4,713
Government Schools ...	5,752	5,226	5,211	6,513	7,176	7,854	6,487	6,407
Grants-in-aid ...	2,093	2,398	3,161	5,097	6,192	4,996	4,508	4,232
Scholarships ...	724	641	732	623	671	843	853	843
Grants for encouragement of Literature ...	...	...	...	...	60	...	...	31
Miscellaneous ...	263	...	121	246	13	75	199	91
Total ...	11,101	9,795	10,696	15,593	17,571	18,342	16,811	16,317
Ecclesiastical—								
Church of England—Salaries and Establishments ...	652	1,576	1,420	1,333	1,279	995	1,451	1,466
Contingencies ...	206	177	175	255	209	219	250	224
Cemetery Charges ...	...	20	37	39	39	39	51	60
Total ...	858	1,773	1,632	1,627	1,527	1,253	1,752	1,750
Medical—								
Salaries of Civil Surgeons in charge of Civil Stations ...	3,836	4,892	4,587	4,833	5,278	5,741	7,279	6,700
Establishment ...	614	256	346	942	749	519	Included in the above.	775
Vaccination ...	107	106	96	128	166	140	118	147
Hospitals and Dispensaries ...	606	1,290	1,034	1,204	1,564	1,116	1,424	1,589
Lunatic Asylum ...	...	...	...	...	...	9	660	610
Grants for Medical purposes ...	17	13	100	110	55	56	58	91
Sanitary Commissioner ...	...	...	...	...	...	...	...	141
	1,344	1,665	1,576	2,384	2,534	1,840	2,260	3,353
Total ...	5,180	6,557	6,163	7,217	7,812	7,581	9,539	10,053
Stationery and Printing—								
Establishments and Charges ...	2	...	...	2	3,153	2,495	1,882	2,347
Political Agencies—								
Salaries, Establishments, &c...	1,659	1,624	1,568	2,379	259	328	299	451
Durbar Presents ...	264	235	456	526	560	412	392	166
Miscellaneous ...	924	...	7,837*	2,394*	2,268	1,240	2,287†	3,076†
Petty Construction and Repairs	22	...	...	...	...	...	25	17
Total ...	2,869	1,859	9,861	5,299	3,087	1,980	3,003	3,710

* Garrow Hill Expedition Charges.
† Includes cost of Public Rejoicings, Local Durbars and Imperial Assemblage at Delhi, 1st January 1877.

Account No. 42 —*concluded.* [CHARGES

AMOUNTS of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Allowances and Assignments under Treaties and Engagements—								
Territorial and Political Pensions	3,530	4,327	4,119	3,673	4,548	4,549	3,033	2,809
Compensation ...	466	218	700	90	293	328	114	79
Miscellaneous ...	1,935	848	...	1,404	579	873	1,550	1,952
Total ...	5,931	5,393	4,819	5,167	5,420	5,750	4,697	4,840
Superannuation, &c., Allowances—								
Superannuation and Retired Allowances ...	3,039	2,911	2,798	2,811	2,648	3,034	3,034	4,419
Compassionate Allowances ...	74	94	139	129	65	69	37	57
Gratuities ..	740	216	296	227		214	718	514
Total ...	3,853	3,221	3,233	3,167	3,000	3,317	3,789	4,990
Miscellaneous—								
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations ...	48	37	30	77	49	...	...	17
Allowances to Civil Servants out of employ ...	...	...	...	...	...	...	14	...
Charges for remittance of Treasure ...	339	379	763	589	640	1,227	974	804
Special Commission of Enquiry	..	...	...	15	29	...	...	...
Rewards for proficiency in Oriental Languages ...	50	...	50	50	...	87	50	204
Miscellaneous and Unforeseen Charges	...	2,183	306	394	1,322	2,026	904	17
Donations for charitable purposes ...	65	94	86	92	114	97	90	46
Rewards for destruction of wild animals ...	717	598	611	1,007	1,301	1,245	1,209	1,019
Beldar Establishment ...	828	917	594	621	...	...	...	...
Cattle and Horse Fairs ...	...	...	...	...	50	99	...	...
Cost of Books and Publications	...	...	...	...	...	1	2	3
Rents, Rates and Taxes ...	18	212	280	468	557	550	82	99
Petty Provincial Establishments ...	...	...	...	...	...	...	3,093	2,695
Vagrancy charges ...	1	...	...	...	...	16	...	7
Total ...	2,066	4,420	2,720	3,313	4,062	5,348	6,478	4,911

SUPPLY AND DEBT] Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of the PROVINCE of ASSAM from 1870-71 to 1877-78 shewing also DEBT the aggregate OPENING and

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues ...	542,926	490,621	522,567	535,491	560,278	571,954	568,405	632,943
Debt incurred ...	57,236	123,912	118,077	89,594	169,032	140,303	119,070	147,753
Supplies from London ...	...	...	...	...	...	...	49	10
Accounts Current between Presidencies and Provinces (Excess of Credits to) ...	...	...	67,383	29,378	30,124	...	...	...
Opening Cash Balance ...	...	...	...	...	...	285,483	316,616	298,521
Total ...	600,162	614,533	708,027	654,463	759,434	997,740	1,004,140	1,079,227

ABSTRACT of the NET

Net Revenue or Surplus ...	196,186	196,113	202,579	214,304	190,711	191,883	187,895	241,027
„ Debt incurred ...	...	...	...	...	64,648	11,753	19,258	41,008
„ Supplies from London ...	...	...	...	...	...	...	49	10
Accounts Current between Presidencies and Provinces—Net difference ...	...	...	67,383	29,378	30,124	...	...	...
Opening Cash Balance ...	...	...	...	...	...	285,483	316,616	298,521
Total ...	196,186	196,113	269,962	243,682	285,483	489,119	523,818	580,566

Account

TOTAL of each MINOR HEAD of DEBT INCURRED and

Savings Banks Deposits (District Savings Banks) ...	433	2,648	2,441	3,254	9,047	4,907	5,373	6,077
Local Funds ...	22,185	17,015	16,885	15,678	57,683	26,315	35,570	35,757
Deposits ...	32,130	96,387	93,775	64,984	52,121	53,498	55,062	53,369
Advances Recoverable ...	2,488	7,862	4,976	5,678	28,569	36,918	21,480	18,817
Local Remittances (Net) ...	...	...	...	...	13,294	10,397	1,585	33,036
Miscellaneous ...	...	...	...	...	8,018	8,238	...	697
Total ...	57,236	123,912	118,077	89,594	169,032	140,303	119,070	147,753

Account

TOTAL of each MINOR HEAD of SUPPLIES from

Advances and Supplies ...	...	...	...	...	...	...	49	10

* For details of each Minor Head

No. 43. [SUPPLY AND DEBT

INCURRED and DISCHARGED, Supplies from and to LONDON, Supplies between the several PRESIDENCIES and PROVINCES and CLOSING CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Gross Charges ...	346,740	294,508	319,988	321,187	369,567	380,071	380,510	391,916
Debt discharged ...	368,828	368,129	396,117	514,995	104,384	128,550	99,812	106,745
Supplies to London ...	...	...	...	...	...	...	...	...
Accounts Current between Presidencies and Provinces (Excess of Debits to) ...	6,112	28,407	...	...	...	172,503	225,297	252,774
Closing Cash Balance ...	...	...	...	...	285,483	316,616	298,521	327,792
TOTAL ...	721,680	691,044	716,105	836,182	759,434	997,740	1,004,140	1,079,227

RESULTS of the above ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	...	...
„ Debt paid off ...	311,592	244,217	278,040	477,429	...	...	...	...
Accounts Current between Presidencies and Provinces—Net difference ...	6,112	28,407	...	...	...	172,503	225,297	252,774
Closing Cash Balance ...	...	...	...	...	285,483	316,616	298,521	327,792
TOTAL ...	317,704	272,624	278,040	477,429	285,483	489,119	523,818	580,566

No. 44.

DISCHARGED in ASSAM in each YEAR from 1870-71 *to* 1877-78.

Savings Banks Deposits (District Savings Banks)	...	1,025	1,312	1,934	2,405	3,752	3,331	2,729
Local Funds ...	22,296	19,131	20,774	36,636	24,558	38,879	35,664	37,093
Deposits ...	34,317	41,166	37,994	39,995	39,839	45,957	40,835	46,788
Advances Recoverable ..	2,331	9,291	7,384	7,262	30,603	31,266	19,982	19,321
Local Remittances (Net) ..	309,884	297,516	328,653	429,168	...	...	...	...
Miscellaneous ...	...	...	...	...	6,979	8,696	...	814
TOTAL ...	368,828	368,129	396,117	514,995	104,384	128,550	99,812	106,745

No. 45.

and to LONDON in each YEAR from 1870-71 *to* 1877-78.

Advances and Supplies ...	...	...	...	...	...	...	...	...

of Debt, see Account No 47

Accounts Current between Presidencies and Provinces] Account

TOTAL TRANSACTIONS with each PRESIDENCY and

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Receipts ...	89,471	149,759	214,672	166,618	783,627	566,977	770,138	689,295
Net Receipts ...	...	...	67,383	29,378	30,124	...	...	...
Detail of Gross Receipts—								
Government of India ...	76,983	129,856	190,161	147,736	147,346	140,206	99,591	196,066
Central Provinces ...	...	...	...	...	...	...	...	232
British Burmah ...	...	...	...	...	...	...	10	..
Government of Bengal ...	...	...	...	...	575,995	301,901	362,613	273,020
Ditto N.-W. P. and Oudh ...	...	...	...	...	...	20	...	3,320
Ditto Punjab ...	...	...	...	...	190	..	1,400	1,985
Ditto Madras ...	...	...	...	...	...	..	...	37
Ditto Bombay ...	...	...	356	2,237	2,892	2,831	2,506	4,537
Civil Department, Assam, (P. W. D.) ..	...	...	...	...	...	...	84,152	85,253
Military Department, Bengal...	7,551	16,165	18,282	10,765	11,812	14,213	16,592	16,378
Ditto Bengal (Marine) ...	96	24	90	109	1,034	...	...	...
Ditto Bengal (P. W. D.)	...	...	...	...	258	941	1,119	302
Ditto, Bombay, (Civil)	...	...	...	...	...	1	...	...
P. W. Department ...	...	...	...	...	...	...	90,948	86,785
Transfers of the P. W. D. ...	...	...	...	...	...		8,887	16,865
Electric Telegraph Remittances	...	...	1,765	1,564	2,144	2,109	2,870	4,342
Ditto (P. W. D) ..	...	...	...	...	..	...	..	173
Supply Bills payable, other Governments ..	...	...	...	10	2,587	74,980	75,366	...
Remittance Transfer Receipts payable, other Governments	4,841	3,714	4,018	4,197	39,369	29,775	24,084	..
Total ...	89,471	149,759	214,672	166,618	783,627	566,977	770,138	689,295

Account

Details of MINOR HEADS of DEBT INCURRED

Deposits—								
General ...	...	...	...	...	287	...	..	.
Revenue ...	17,322	24,667	16,438	18,753	14,474	27,567	27,429	30,101
Judicial ...	14,808	15,113	24,564	20,981	26,212	16,575	11,189	11,293
Deposits for Loan ...	...	...	...	...	12	...	...	...
Personal ...	..	...	...	...	4	8,097	6,510	7,806
Provincial Surplus ...	...	56,607	52,773	25,250	4,250	...	9,003	3,567
Public Works Department ...	...	...	...	...	4,182	1,259	931	442
Total ...	32,130	96,387	93,775	64,984	52,421	53,498	55,062	53,369

No. 46. [Accounts Current between Presidencies and Provinces

PROVINCE and with each DEPARTMENT from 1870-71 *to* 1877-78.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Payments ...	95,583	178,166	147,289	137,240	753,503	739,480	995,435	942,069
Net Payments ...	6,112	28,407	...	...	...	172,503	225,297	252,774
Detail of Gross Payments—								
Government of India ...	28,160	68,912	53,721	44,602	46,752	29,063	53,563	595,645
British Burmah ...	...	...	...	...	6	...	8	...
Government of Bengal ...	...	...	...	...	122,192	31,686	13,785	17,853
Ditto North-Western Povinces and Oudh ...	...	...	...	...	180	...	1	358
Ditto Punjab ...	...	...	...	3	...	...	...	193
Ditto Madras ...	...	...	...	...	...	...	...	192
Ditto Bombay ...	...	...	...	206	6	195	38	101
Civil Department, Assam (Public Works Department)	...	...	...	...	...	...	82,054	86,516
Military Department, Bengal (Civil) ...	62,412	105,373	84,456	83,514	116,016	99,405	98,395	110,178
Military Department, Bengal (Marine Civil) ...	4,464	3,433	4,767	3,818	1,034	...	...	...
Military Department, Bengal (Public Works Department)	...	...	...	...	33	49	37	105
Public Works Department ...	...	...	...	...	...	...	93,161	85,339
Transfers of the Public Works Department ...	..	...	...	...	...	...	4,111	5,941
Electric Telegraph Remittances	...	...	3,886	4,395	4,565	4,223	7,576	8,626
Ditto (Public Works Department) ...	...	...	...	...	...	.	...	1
Supply Bills payable, other Governments ...	...	27	...	4	444,530	555,053	631,911	30,750
Remittance Transfer Receipts payable, other Governments	547	421	459	608	18,189	19,806	10,795	271
Total ...	95,583	178,166	147,289	137,240	753,503	739,480	995,435	942,069

No. 47.

and DISCHARGED from 1870-71 *to* 1877-78

Deposits—								
General ...	...	.	...	...	222	35	10	19
Revenue ...	18,207	26,678	16,252	18,468	9,071	20,067	22,755	30,496
Judicial ...	16,110	14,488	21,742	21,527	25,567	15,636	10,960	16,004
Deposits for Loan ...	...	...	...	...	12	.	...	...
Personal ...	...	...	...	...	...	7,320	5,975	5,786
Provincial Deficit ..	...	...	...	...	...	1,157	...	...
Public Works Department ...	...	...	..	...	4,967	1,742	1,135	483
Total ...	34,317	41,166	37,994	39,995	39,839	45,957	40,835	46,788

DETAILS of MINOR HEADS of DEBT INCURRED

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOCAL FUNDS—	£	£	£	£	£	£	£	£
Assam Local ...	Details not available		Details not available		5,071	5,431	6,206	6,684
District Improvement ...					49,706	18,517	27,052	26,833
District Post ...					893	926	930	1,346
Williamson Education ...					1,045	472	483	530
Cantonment ...					194	303	323	320
Debt Account ...					774	666	576	44
TOTAL ...	22,185	17,015	16,885	15,678	57,683	26,315	35,570	35,757
ADVANCES RECOVERABLE—								
Municipalities ...	...	826	2,653	2,366	7,905	10,507	9,014	8,460
Advances Recoverable (Civil)...	2,445	6,472	1,308	2,664	5,871	5,112	5,131	5,665
Ditto (Provincial) ...	...	318	...	...	1,088	3,470	5,196	331
Ditto (Public Works) ...	...	...	...	...	10,035	13,505	..	...
Cash Recoveries ...	...	...	...	...	...	...	1,304	1,365
Suspense Account ...	43	60	793	584	3,579	3,387	760	2,293
Ditto (Provincial) ...	...	...	...	...	...	...	...	346
Ditto (Postal) ...	...	...	...	...	...	862	...	57
Advances to Cultivators ...	...	...	...	...	...	...	3	300
Permanent Advances ...	...	186	222	64	91	105	72	...
TOTAL ...	2,488	7,862	4,976	5,678	28,569	36,948	21,480	18,817
LOCAL REMITTANCES—								
Gross Receipts ...	410,307	462,284	460,223	461,398	470,514	498,832	232,822	695,368
Net Receipts ...	...	...	...	...	13,294	10,397	1,585	33,036
Detail of Gross Receipts—								
Supply Bills ...	116,009	82,227	31,894	2,351	22,278	2,225	2,308	450,410
Remittance Transfer Reciepts..	66,567	85,955	91,333	55,600	28,862	13,929	17,028	31,680
Cheques on Sub-divisional Treasure Chests ...	...	...	...	11,500	6,400	...	...	...
Cash Remittances between Treasuries ...	219,509	283,819	328,509	375,658	193,821	217,882	201,893	199,442
Forest Cash Remittances ...	2,479	3,130	779	855	5,869	5,705	11,593	13,776
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	60
Civil Department (P. W. D.)...	5,743	7,153	7,708	15,434	96,473	110,089	Shewn under Accounts Current with Presidencies.	
P. W. Department (Civil) ...	...	...	...	...	97,607	124,806		
Transfers, (P. W. D.) ...	...	...	...	...	19,204	15,196		
TOTAL ...	410,307	462,284	460,223	461,398	470,514	498,832	232,822	695,368
MISCELLANEOUS—								
Gowhati and Shilling Bullock Train Service ...	...	...	...	...	...	...	...	697
Stock Purchases and Sales— Public Works Department...	...	...	..	...	8,018	8,238	...	...
TOTAL ..	...	...	...	...	8,018	8,238	..	697

No. 47—*concluded.* [DEBT

and DISCHARGED from 1870-71 to 1877-78—continued.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL FUNDS—								
Assam Local ...	Details not available		Details not available		4,163	3,682	5,377	7,198
District Improvement ...					18,054	33,240	27,804	27,845
District Post ...					942	949	950	1,060
Williamson Education ...					355	465	533	642
Cantonment ...					100	160	267	348
Debt Account ...					944	383	733	...
TOTAL ...	22,296	19,131	20,771	36,636	24,558	38,879	35,664	37,093
ADVANCES RECOVERABLE—								
Municipalities ..	..	1,553	2,562	2,390	5,182	6,330	7,595	8,526
Advances Recoverable (Civil)...	2,220	7,190	2,960	3,163	7,717	6,723	4,898	5,942
Ditto Provincial ...	...	329	...	...	1,847	3,110	111	17
Ditto (Public Works) ..	...	...	...	..	11,660	11,007	...	...
Cash recoveries ...		...	..	...	...	...	1,304	1,365
Ditto Provincial ...	...	...	...	...	...	...	4,797	259
Suspense Account ...	79	31	1,628	1,393	3,541	3,226	804	2,568
Ditto Provincial ..	...	...	...	...	...	...	338	12
Ditto (Postal) ..	...	...	...	...	...	827	...	57
Advances to Cultivators ..	...	...	...	...	...	...	...	200
Permanent Advances ..	32	188	234	316	653	43	135	375
TOTAL ..	2,331	9,291	7,384	7,262	30,603	31,266	19,982	19,321
LOCAL REMITTANCES—								
Gross Payments	720,191	759,800	788,876	890,566	457,220	488,435	231,237	662,332
Net Payments .	309,884	297,516	328,653	429,168	...	...	...	...
Detail of Gross Payments— Supply Bills ..	343,313	333,567	386,028	450,194	22,258	2,245	2,241	417,741
Remittance Transfer Receipts	65,114	73,444	83,311	52,027	28,260	13,716	15,455	31,375
Cheques on Sub-divisional Treasuries ...	...	...	.	16,432	6,368	26	...	6
Cash Remittances between Treasure Chests ...	259,620	293,690	255,811	294,666	193,820	217,882	201,893	199,442
Forest Cash Remittances ..	1,516	2,975	2,369	4,517	5,900	5,659	11,648	13,768
Post Office Value Payable Remittances ...				...	...	...	...	..
Civil Department (P. W D.)...	50,628	56,124	61,367	72,730	101,522	122,479	See note on the Receipt side.	
P. W Department (Civil)	...	...	...		94,836	119,278		
Transfers, (P. W. D.) ...	..	..	...	...	4,256	7,150		
TOTAL ...	720,191	759,800	788,876	890,566	457,220	488,435	231,237	662,332
MISCELLANEOUS—								
Gowhati and Shillong Bullock Train Service	.		...	...	...	...	...	814
Stock Purchases and Sales, Public Works Department..	...	..	...	...	6,979	8,696	...	...
TOTAL ...	...	.	...	...	6,979	8,696	..	814

Account

CASH BALANCES in the TREASURIES under the ASSAM

	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875-76	1876-77.	1877-78.	1878 79.
	£	£	£	£	£	£	£	£	£
April ..	254,433	235,212	212,008	290,810	177,151	287,700	323,096	260,386	313,012
May ..	255,849	200,002	215,567	265,670	140,867	298,939	364,451	206,319	273,696
June ...	234,564	186,220	243,449	249,321	121,274	336,511	329,698	186,345	263,742
July ...	209,964	193,010	234,865	231,817	102,807	368,899	328,122	199,651	233,349
August ...	209,074	173,375	216,527	219,104	211,443	340,801	313,228	200,683	234,871
September ...	194,443	171,873	208,110	210,592	211,162	334,760	261,664	198,673	225,754
October ..	227,770	159,351	199,647	228,960	187,834	311,480	242,767	240,562	271,047
November ...	203,498	262,273	292,367	305,991	243,514	379,349	326,421	319,410	407,294

BENGAL SECRETARIAT LIBRARY

No 48.

PROVINCE on the last day of each month, in each YEAR, from 1870-71 to 1878-79.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78	1878 79
	£	£	£	£	£	£	£	£	£
December ...	219,265	257,313	338,517	280,410	233,815	352,738	288,950	295,362	372,718
January ...	282,014	323,048	349,714	266,886	261,885	342,714	277,020	276,346	352,566
February ..	290,043	309,134	347,727	229,973	263,720	353,921	276,352	295,697	371,378
March ...	254,483	274,375	317,072	245,874	286,714	318,764	298,913	327,969	353,471
Adjusted Cash Balance for the last month of the official year, as per Finance and Revenue Accounts ...	...	...	...	...	285,483	316,616	298,521	327,792	...

GOVERNMENT OF BENGAL.

Account No. 49.

GROSS REVENUES, CHARGES and SURPLUS of the GOVT. of BENGAL.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875 76.	1876-77	1877-78
Gross Revenue—	£	£	£	£	£	£	£	£
Civil ...	15,739,543	16,418,652	15,573,431	15,674,260	16,030,686	16,852,528	15,887,854	16,900,202
Public Works ...	41,275	33,887	50,112	81,884	62,045	69,609	118,538	155,071
Total ..	15,780,818	16,452,539	15,623,543	15,756,144	16,092,731	16,922,137	16,006,392	17,055,273
Gross Charges—								
Civil ..	5,145,386	4,557,085	4,727,704	9,354,203	8,254,029	6,721,140	6,333,817	6,186,897
Public Works ..	589,209	682,252	577,154	720,132	809,077	1,004,823	485,541	506,195
Productive Public Works, Capital Expenditure . .	226,971	333,457	446,526	530,853	650,071	645,157	741,612	530,381
Total ..	5,961,566	5,572,794	5,751,384	10,605,488	9,713,177	8,371,120	7,563,973	7,172,973
Result—								
Surplus—In Civil Department...	10,594,157	11,861,567	10,845,727	6,320,057	7,776,657	10,131,388	9,554,037	10,763,805
Deduct—Net Public Works Expenditure	774,905	981,822	973,568	1,169,401	1,397,103	1,580,371	1,111,618	881,505
Net Surplus towards Military and General Charges ...	9,819,252	10,879,745	9,872,159	5,150,656	6,379,554	8,551,017	8,442,419	9,882,300

Account No. 50.

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Civil Department— Land Revenue ...	3,672,598	3,645,055	3,674,513	3,625,933	3,645,725	3,776,506	3,663,559	3,696,210
Forest ...	5,554	9,138	10,610	12,386	18,593	19,827	22,240	42,623
Excise on Spirits and Drugs ...	571,175	643,111	571,868	580,813	563,467	608,818	624,781	686,789
Assessed Taxes ...	664,300	297,671	190,623	3,814	122	20	6	10
Provincial Rates ..	.	...	...	...	. .		.	210,504
Customs ...	1,143,363	1,077,709	1,094,946	996,091	1,092,231	1,077,508	1,034,059	1,186,900
Salt ...	2,644,157	2,578,134	2,660,369	2,621,891	2,676,363	2,561,553	2,596,956	2,693,601
Opium ...	5,644,264	6,898,700	6,069,793	5,582,984	5,602,825	5,921,928	6,174,170	6,132,881
Stamps ...	703,878	750,256	803,230	823,671	895,452	935,019	954,788	1,081,452
Post Office ...	...	...	...	132,110	156,941	159,391	168,686	184,814
Minor Departments ...	...	..	.	...	107	21,840	1,214	12,152
Law and Justice ...	264,182	167,174	203,444	231,032	217,099	205,511	201,753	215,501
Police ..	64,982	45,546	2,488	4,241	4,190	3,836	6,580	9,191
Marine ...	194,320	138,289	129,483	131,177	146,681	147,294	151,246	170,375
Education ..	43,764	37,399	36,299	45,913	50,236	49,529	47,523	51,960
Medical ...	...	4,685	7,473	11,016	15,388	13,091	14,924	15,921
Stationery and Printing	2,161	2,460	2,173	2,491	5,519	5,785	6,973	7,826
Interest .	6,112	22,915	14,701	45,335	71,621	75,991	81,612	83,957
Receipts in aid of Superannuation, Retired, and Compassionate Allowances ...	...	173	1,642	3,504	3,379	5,068	4,148	7,110
Carried over .	15,624,810	16,318,415	15,473,655	14,854,402	15,165,939	15,588,515	15,755,218	16,789,777

Account No. 50—*continued.* [REVENUES

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Civil Department—*continued and brought forward* ..	15,624,810	16,318,415	15,473,655	14,854,402	15,165,930	15,588,515	15,755,218	16,789,777
Gain by Exchange on Transactions with London ...	...	...	...	3,950	1,299	2,669	2,567	3,516
Miscellaneous ...	114,733	100,237	99,776	341,226	863,448	1,067,444	107,797	106,909
Provincial Deficits ...	...	...	...	374,682	...	193,900	21,272	...
Provincial Contributions ...		...		100,000	...	...	..	...
Total of Civil Department	15,739,543	16,418,652	15,573,431	15,674,260	16,030,686	16,852,528	15,887,854	16,900,202
Public Works Department—								
Ordinary—								
Recoveries of deferred fees from Students of the Royal C E. College	8,338	2,061	279	10,381	...	5	93	345
Rents of buildings, &c. ...	9,631	5,078	3,365	1,871	1,317	469	939	833
Sales of produce, tools and plant, and buildings and old materials ...	1,288 3,341	73 820	2 122	26 83	163 ...	... 399	... 207	... 786
Receipts from Akra Brick Factory ..	...	2,616	6,934	2,519	2,408	2,715	4,858	20,045
Fines, refunds and miscellaneous	2,795	1,400	1	108	4,209	3,495	3,198	651
	25,393	12,048	10,703	14,988	8,097	7,043	9,295	22,060
Provincial Receipts ...	...	9,563	14,527	29,412	13,286	13,635	30,003	9,860
Receipts from ordinary Agricultural Works for which no Capital or Revenue Account is kept ..	...	..	192	4,805	550	3,420	7,033	493
Irrigation—								
Receipts on Revenue Account—								
Rents of mills, lands and buildings	...	352	...	697	...	285	715	939
Transit dues and Navigation receipts ...	3,884	4,156	4,550	8,066	11,851	9,073	13,995	22,851
Receipts from plantations and other canal produce ...	83	179	5	6	...	945	243	247
Fines, &c ...	321	—377	...	272	...	..	...	200
Water-rates from irrigation ..	2,864	4,119	4,263	5,582	8,741	12,398	16,160	23,095
Miscellaneous ...	1,880	415	1,475	145	1,167	342	1,863	2,145
	9,032	8,844	10,293	14,768	21,759	23,043	32,976	49,177
State Railways ...	7,576	3,766	16,533	18,188	18,353	22,468	39,231	73,181
Total of Public Works Department ...	42,001	34,221	52,248	82,161	62,045	69,609	118,538	155,071
Deduct—Shown in the Assam Statistics ...	726	334	2,136	277	...	...	...	...
Total ..	41,275	33,887	50,112	81,884	62,045	69,609	118,538	155,071

REVENUES] Account No. 51.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT.

Detail of Minor Heads	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Land Revenue—								
Revenue from lands ...	3,588,875	3,590,095	3,625,968	3,586,116	3,606,624	3,736,653	3,620,548	3,641,314
Sale of Khas Mehals ...	40,377	4,624	11,802	2,412	1,046	2,261	802	4,063
Rent of Resumed Thanadaree lands ..	7,331	7,112	7,402	7,329	7,145	6,692	7,307	7,110
Sale proceeds of Waste Lands, &c.	5,196	18,022	3,705	4,556	2,783	3,236	2,574	1,086
Record Room Receipts ...	...	...	1,316	2,295	...	...	...	...
Miscellaneous ...	30,819	25,202	24,320	24,225	28,130	27,664	32,328	42,637
Total ...	3,672,598	3,645,055	3,674,513	3,625,933	3,645,725	3,776,506	3,663,559	3,696,210
Forest—								
Revenue from Timber and Bamboos ...	4,417	12,414	11,827	13,651	12,699	16,581	17,630	36,245
Revenue from Minor Produce...	5,707	1,453	3,135	4,023	4,954	2,300	3,763	5,994
Miscellaneous, including Fines..	201	605	23	263	940	946	847	384
	10,325	14,472	14,985	17,937	18,593	19,827	22,240	42,623
Deduct—Portion shewn in the Assam Statistics ...	4,771	5,334	4,375	5,551	...	...	...	...
Total ...	5,551	9,138	10,610	12,386	18,593	19,827	22,240	42,623
Excise on Spirits and Drugs—								
Duty and License fees for the sale of intoxicating Liquors and Drugs ...	411,381	430,052	461,187	464,684	447,498	490,913	507,165	561,736
Duty on Opium consumed in India* ...	159,617	†212,979	110,544	115,933	115,860	117,776	117,554	124,895
Miscellaneous ...	177	80	137	196	109	129	62	158
Total ...	571,175	643,111	571,868	580,813	563,467	608,818	624,781	686,789
Assessed Taxes—								
Income Tax—								
Collections, Fines, Forfeitures, and Penalties ...	664,300	297,671	190,623	3,814	122	20	6	10
Provincial Rates—								
Collection of Public Works Cess under Act II of 1877 (B. C.) ...	...	...	...	...	...	...	...	210,504

* Shown Gross in 1870-71 and Net from 1871-72.

† Includes £154,905 on account of value of Opium issued to the Excise Department, which, under a special arrangement, has been credited under Excise Revenue.

Account No. 51 —*continued.* [REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71	1871-72	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Customs—								
Imports ...	866,650	818,020	810,736	768,643	885,388	860,242	802,087	954,216
Exports	264,924	252,059	276,114	220,024	200,993	212,558	218,575	225,181
Warehouse and Wharf rents	3,727	1,530	1,209	608	4,696	3,564	12,145	5,878
Miscellaneous ...	3,026	1,674	2,485	2,759	...	...	...	...
Subscription to Custom House Publications ...	5,036	2,658	3,207	2,893	...	...	...	...
Fees for registration of cargo boats ...	...	1,168	1,195	1,164	1,154	1,144	1,252	1,625
Total ...	1,143,363	1,077,709	1,094,946	996,091	1,092,231	1,077,508	1,034,059	1,186,900
Salt—								
Duty on Salt imported from England ...	2,520,767	2,447,519	2,507,069	2,466,298	1,994,040	1,998,045	2,065,005	2,138,150
Sale proceeds of Salt .	16,654	4,585	1,550	3,211	...	...	...	...
Excise on Salt manufactured locally ...	80,423	104,051	133,830	135,100	114,297	98,244	94,337	100,677
Duty on other imported Salt, sea-borne ...	13,043	13,656	12,630	12,493	556,328	445,855	413,556	427,534
Miscellaneous ...	2,832	2,914	2,952	3,695	11,698	19,409	24,058	27,240
Transit Duty ...	10,438	5,409	2,338	1,094	...	...	...	...
Total ...	2,644,157	2,578,134	2,660,369	2,621,891	2,676,363	2,561,553	2,596,956	2,693,601
Opium—								
Sale Proceeds by auction in Calcutta for export—								
Behar Opium ...	3,141,614	4,206,332	3,445,548	3,303,286	3,212,679	3,344,465	6,000,040	6,269,282
Benares Opium .	2,357,274	2,691,170	2,468,024	2,108,155	2,218,925	2,386,243		
„ Opium to the Excise Department . .	144,199	*	155,234	158,143	156,405	173,352	163,317	157,115
Miscellaneous ...	1,177	1,198	987	13,400	14,816	17,868	10,813	6,484
Total ...	5,644,264	6,898,700	6,069,793	5,582,984	5,602,825	5,921,928	6,174,170	6,432,881
Stamps—								
Sale of Commercial and other Stamps ..	239,921	231,105	246,251	248,708	264,337	221,921	245,103	269,323
Do. of Court Fee Stamps ...	460,685	513,765	552,277	569,785	625,506	678,625	706,946	810,152
Fines and Penalties, &c.	...	3,458	2,666	2,725	2,777	1,932	1,675	1,420
Miscellaneous ...	3,272	1,928	2,036	2,453	2,832	32,541	1,064	557
Total ...	703,878	750,256	803,230	823,671	895,452	935,019	954,788	1,081,452

* Shewn under Excise on Spirits and Drugs, *vide* note appended to that head of account in page 104.

REVENUES.] Account No. 51—*continued.*

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Post Office—								
Postage collected in cash on Letters, Newspapers and Parcels, exclusive of those carried on Public Service ...	...	...	...	40,414	51,944	53,881	56,811	59,660
Sale of Postage Stamps—Ordinary ...	...	...	...	94,053	97,741	101,259	101,229	113,497
Service ...	...	...	...	21,902	21,255	19,971	21,851	21,930
Mail Cart and Parcel Van Passenger Service ...	...	...	...	3,532	5,209	4,462	3,132	2,426
Bullock Train Collections ...	...	...	...	104	2,087	2,866	2,507	2,809
Fees and Petty Receipts ...	...	...	...	371	1,057	799	760	1,377
	...	...	...	160,376	179,293	183,238	186,290	201,699
Deduct—Amount of Postage received in India and paid to the Post Master General, London ...	...	...	...	23,175	22,160	23,790	17,549	16,794
Refunds ...	...	...	...	44	192	57	55	91
	...	...	...	23,219	22,352	23,847	17,604	16,885
Deduct—Shewn in the Assam Statistics ...	...	...	...	137,157	...	...	...	...
	...	...	...	5,047	...	...	...	...
Total ...	...	...	...	132,110	156,941	159,391	168,686	184,814
Minor Departments—								
Model Farms ...	...	...	...	...	107	1,720	1,214	12,152
Botanical Gardens ...	...	...	...	...	...	120	...	...
Special contributions for the Zoological Gardens ...	...	...	...	...	...	20,000	...	...
Total ...	...	...	...	...	107	21,840	1,214	12,152
Law and Justice—								
Fees, Fines and Forfeitures ...	57,951	61,614	74,913	82,306	68,632	64,539	66,272	72,140
High Court Fees ..	7,903	6,827	3,506	3,639	...	...	...	...
Court Fees realized in cash ...	65,445	6,798	4,162	2,439	522	76	2,940	3,173
Sale proceeds of unclaimed and intestate Property ...	3,789	3,646	3,327	2,510	3,703	3,197	2,898	4,023
Miscellaneous ...	1,860	...	...	340	471	523	869	1,157
Proceeds of Jail Labor and Manufactures, &c. ...	88,360	52,608	75,333	93,892	87,198	79,129	72,284	68,875
Registration Fees ...	38,874	35,681	42,203	45,906	56,573	58,047	56,490	66,128
Total ...	264,182	167,174	203,444	231,032	217,099	205,511	201,753	215,501

Account No. 51 —*continued.* [REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Police—								
Receipts on account of Police supplied to Public Departments, Private persons and Companies	...	...	...	...	...	1,237	1,814	3,693
Contributions from Municipal Funds for Mofussil Town Police	54,101	43,587	2,064	2,193	...	...	...	...
Cash Receipts under Act XXXI of 1869 (Arms Act)	...	...	...	...	...	...	...	48
Contributions from Railways for the Railway Police ...	7,734	...	131	149	948	...	...	...
Contributions for Pensions ...	...	...	...	...	1,206	1,237	1,908	1,619
Fees, Fines and Forfeitures ...	...	...	...	...	62	228	60	76
Miscellaneous ...	3,147	1,959	293	1,899	1,974	1,134	2,798	3,761
Total ..	64,982	45,546	2,488	4,241	4,190	3,836	6,580	9,191
Marine—								
Dock-yard Services and Supplies to private individuals ...	69,453	15,192	12,226	22,620	35,288	14,111	20,845	19,418
Pilotage ...	82,131	79,986	80,900	76,508	75,797	79,425	94,436	107,487
Sale proceeds of Marine Stores and Vessels	15,910	14,443	7,357	3,115	4,582	22,171	2,297	4,279
Registration and other Fees ...	2,318	2,096	2,194	2,355	2,053	2,105	2,372	2,669
Freight, Passage, &c. ...	...	...	...	105	1,433	48	...	...
Recoveries on account of capitalized Pensions ...	1,436	1,394	1,455	1,569	1,077	934	...	...
Miscellaneous* ...	23,072	25,178	25,351	24,905	26,451	28,500	31,296	36,527
Total ...	194,320	138,289	129,483	131,177	146,681	147,294	151,246	170,376
Education—								
Fees and Fines ...	39,313	37,313	36,130	39,037	38,642	37,338	36,822	38,542
Income from Endowments in Land ...	...	...	...	...	405	333	257	5,138
Contributions ...	...	...	...	...	1,362	5,010	4,042	2,870
Entrance and other Fees of the Calcutta University ...	4,410	...	...	...	...	...	...	...
Interest on Government Securities	...	...	...	...	4,815	4,864	3,833	...
Proceeds of Sale of Books, &c.	3	61	2	11	...	791	31	94
Miscellaneous ...	38	25	167	6,865	5,012	1,193	2,538	5,316
Total ...	43,764	37,399	36,299	45,913	50,236	49,529	47,523	51,960
Medical—								
Medical College Fees ..	...	...	...	...	4,506	5,235	4,156	3,067
Hospital Receipts ..	...	...	...	...	2,041	1,428	1,867	4,053
Lunatic Asylums ..	...	...	...	...	2,913	3,863	3,912	5,282
Sale of Medical Stores ...	...	...	...	...	1,878	1,460	3,247	2,756
Income from Endowments ...	...	...	...	...	...	...	24	79
Contributions ...	..	...	...	...	3,250	75	232	...
Miscellaneous ...	...	...	...	...	800	1,030	1,486	684
Total ...	...	4,685	7,473	11,016	15,388	13,091	14,924	15,921

* Includes Calcutta Port dues

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Stationery and Printing—								
Receipts from Government Printing Press, Calcutta ...	...	...	...	...	...	...	560	352
Sale of Gazettes and other Publications ...	...	2,220	...	...	5,047	5,008	4,796	5,117
Other Press Receipts ...	...	240	...	...	472	777	1,617	2,357
Total ...	2,161	2,460	2,173	2,491	5,519	5,785	6,973	7,826
Interest—								
Interest on loans to Municipalities, Native Chiefs, &c ..	3,124	19,653	12,780	43,661	68,530	73,756	77,378	80,546
Interest on purchase money of Waste Lands ...	2,755	3,114	1,227	1,030	742	1,548	2,112	67
Interest on balances due for commutation of Land Tax...	105	133	3	1	499	...	...	370
Interest on other accounts ...	128	15	691	643	1,850	687	2,122	2,974
Total ...	6,112	22,915	14,701	45,335	71,621	75,991	81,612	83,957
Receipts in aid of Superannuation, &c., Allowances—								
Pension Contribution from Officers on Foreign Service ..	...	173	1,642	3,504	3,379	5,068	4,148	7,110
Gain by Exchange on Transactions with London ...	...	...	...	3,950	1,299	2,669	3,567	3,516
Miscellaneous—								
Gain by Exchange ..	..	..	..	...	...	...	35	24
Premium on Bills of Exchange	1,071	3,833	4,901	5,874	1,346	1,469	1,252	735
Unclaimed Bills of Exchange	...	...	...	...	1,688	340	1,907	6,865
Ditto Deposits ...	84,347	61,712	56,251	70,251	45,486	51,683	74,171	59,443
Sale proceeds of Durbar presents ...	8	...	43	417	1,122	3,486	675	10,072
Sale proceeds of old materials, &c ..	1,897	1,570	1,293	1,377	1,974	2,190	2,405	2,161
Miscellaneous Fees, Fines, &c	3,633	1,580	2,631	4,065	3,003	1,526	9,038	1,767
Sundry Receipts ...	23,777	24,024	25,551	27,792	45,015	26,509	19,314	25,842
Ditto Provincial ...	...	7,518	9,103	2,550	...	...	...	...
Voluntary Contributions ...	...	...	...	228,900	763,814	980,241	...	...
Total ...	114,733	100,237	99,776	341,226	863,448	1,067,444	107,797	106,909

Account No. 52. [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
CIVIL DEPARTMENT—								
Interest on Service Funds, &c.	9,812	15,312	12,863	14,884	18,371	14,497	14,051	14,214
Refunds and Drawbacks ...	131,296	130,937	110,788	93,411	101,846	109,540	93,429	114,969
Land Revenue ...	277,568	242,897	256,950	272,990	285,698	295,686	292,062	302,946
Forest ...	7,860	8,948	8,952	9,168	9,940	13,909	21,450	26,188
Excise on Spirits and Drugs ..	80,349	29,114	29,450	29,050	29,325	29,038	31,266	30,583
Assessed Taxes ...	30,167	17,539	5,271	519	...	...	...	...
Provincial Rates ...	...	...	...	...	...	...	...	1,027
Customs ...	63,911	64,659	65,462	66,778	65,494	67,199	68,711	71,579
Salt ...	6,295	7,252	4,131	9,235	4,595	11,363	17,533	14,196
Opium ...	2,011,939	1,592,346	1,809,137	1,998,218	2,338,295	2,216,044	2,839,829	2,657,159
Stamps ...	27,510	28,014	29,349	22,487	21,645	23,966	23,430	24,773
Post Office ...	...	...	...	76,356	224,846	232,651	232,289	232,334
Administration ...	152,058	154,067	150,738	156,221*	156,799	153,209	158,566	156,345
Minor Departments ...	18,689	24,431	33,768	21,225	20,510	44,588	36,582	28,130
Law and Justice ...	874,897	818,674	823,085	870,587	892,561	885,591	878,342	876,356
Police ...	470,262	442,829	393,635	403,540	397,650	416,477	399,820	418,734
Marine ...	180,419	166,703	175,094	180,573	213,242	224,057	290,405	216,856
Education ...	202,082	186,024	192,476	230,957	251,166	263,244	244,796	252,409
Ecclesiastical ...	21,540	22,212	22,075	24,499	24,956	24,475	23,437	23,220
Medical Services ...	126,370	121,790	145,391	169,813	166,796	182,616	171,122	172,716
Stationery and Printing ...	40,064	21,407	25,235	43,906	43,199	42,624	46,244	50,344
Political Agencies ...	634	669	689	3,411	2,408	5,736	10,894	6,375
Allowances and Assignments under Treaties and Engagements ...	253,758	246,553	246,046	244,062	246,181	245,460	246,365	234,795
Superannuation and Retired Allowances	69,278	65,387	66,205	70,001	77,958	71,137	63,680	79,769
Civil Furlough and Absentee Allowances ...	...	...	...	...	...	...	560	2,036
Loss by Exchange ...	...	...	...	...	9	13	127	8
Miscellaneous ...	35,341	33,392	34,830	37,313	37,431	90,771	44,143	37,397
Famine Relief ...	...	...	...	3,851,423	2,090,768	507,967	84,684	402
Provincial Surpluses ...	53,287*	115,929	86,084	...	238,673	...	...	90,537
Provincial Contributions ...	...	...	...	453,576	293,667	549,282	...	...
Total Civil Department ...	5,145,386	4,557,085	4,727,704	9,354,203	8,254,029	6,721,140	6,333,817	6,136,397

* This represents the amount of Imperial Assignment to provide the Local Government with working balance.

CHARGES] Account No. 52—*continued.*

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
PUBLIC WORKS DEPARTMENT—								
P W., Ordinary—								
Military Buildings—								
Construction ...	67,994	88,381	1,776	1,973	914	1,004	1,003	1,184
Repairs ...	26,395	30,693	3,050	2,859	3,251	1,994	2,548	2,114
Total ...	94,389	119,074	4,826	4,832	4,165	2,998	3,551	3,298
Civil Buildings—								
Construction ...	114,244	116,954	48,514	32,020	57,771	41,422	19,437	17,389
Repairs ...	27,590	12,008	12,184	8,485	7,168	16,443	12,560	11,765
Total ...	141,834	128,962	60,698	40,505	64,939	57,865	31,997	29,154
Miscellaneous Public Improvements—								
Construction ...	2,742	234	71	...	307	—98	...	188
Repairs ...	127	258	158	...	...	469	138	739
Total ...	2,869	492	229	...	307	371	138	927
Communications—								
Construction ...	51,083	...	.	...	...	...	...	...
Repairs ...	69,557	...	...	...	...	...	...	...
Total ...	120,640	...	..	...	...	...	...	...
Total of Works and Repairs ...	359,732	248,528	65,753	45,337	69,411	61,234	35,686	33,379
Establishments ...	154,593	99,542	20,690	11,514	13,046	16,093	12,244	11,018
Tools and Plant ...	14,844	9,481	3,495	1,499	4,329	85	...	1,130
Profit and Loss ...	2,765	1,003	...	18	...	...	...	...
	531,934	358,554	89,938	58,368	86,786	77,412	47,930	45,527
Add or Deduct—								
Variation in Balance of Stock Account and London Invoices	+30,529	—35,471	...	...	...	. .	..	...
Expenditure in England ..	—64,512	—4,670	...	...	—7,421	—359	—27	—315
Suspense Account ..	...	...	+7	—2,095	...	+357	—3	—270
	—33 983	—40,141	+7	—2,095	—7,421	—2	—30	—585
Total Buildings and Roads, Imperial ...	497,951	318,413	89,945	56,273	79,365	77,410	47,900	44,942
Ditto Provincial	...	273,805	360,109	522,848	488,976	772,130	275,717	251,235
Irrigation— Capital Outlay ...	72,196	71,903	67,609	72,535	112,676	76,462	53,303	51,647
State Railways— ditto ...	9,383	8,187	11,171	...	64,537	1,444	12,073	11,264
Total P. W. Ordinary—Carried over ..	579,530	672,308	528,834	651,656	745,554	927,446	388,993	359,088

Account No 52—*concluded.* [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—concluded.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
P. W. DEPARTMENT—*continued and brought forward* ...	579,530	672,308	528,831	651,656	745,554	927,446	388,993	359,088
Expenditure on Productive Public Works—								
Working Expenses and Maintenance—								
Irrigation ...	...	...	33,421	29,096	36,139	52,949	59,796	70,286
State Railways ...	...	...	...	25,103	14,687	21,245	35,325	56,931
Guaranteed Railways—								
Compensation for Lands ...	448	120	1,305	2,648	191	—10,786	—12,141	7,036
Establishments ...	9,231	9,815	13,594	11,929	12,506	13,969	13,571	12,854
	9,679	9,944	14,899	14,577	12,697	3,183	1,430	19,890
Total Productive P. W. ...	9,679	9,944	48,320	68,776	63,523	77,377	96,551	147,107
TOTAL OF P. W. DEPARTMENT	589,209	682,252	577,154	720,432	809,077	1,004,823	485,544	506,195

Account No. 53.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT.

Interest on Service Funds and other Accounts—								
On Deposits in the Government Savings Bank, Calcutta ..	...	10,528	11,267	13,070	13,710	11,724	10,775	10,170
On Deposits in the District Savings Banks ...	...	477	963	1,473	2,055	2,690	3,211	3,719
On other Accounts ...	9,812	4,307	633	341	2,606	83	65	325
Total ...	9,812	15,312	12,863	14,884	18,371	14,497	14,051	14,214
Refunds and Drawbacks—								
Land Revenue ...	30,681	8,437	3,061	2,966	2,810	7,424	4,211	1,843
Forest ...	2	...	4	...	8	...	...	104
Excise on Spirits and Drugs	50	32	152	157	110	312	389	465
Assessed Taxes ...	8,553	7,792	2,641	850	23	105	22	1
Provincial Rates ...	...	...	...	...	...	...	...	2,630
Customs ...	7,604	8,591	6,253	10765	9,709	5,651	6,480	16,684
Salt ...	29,523	32,602	45,952	22,151	28,002	27,148	26,403	31,783
Opium ...	...	...	2	34	201	831	32	118
Stamps ..	5,436	11,908	10,010	12,120	11,577	11,613	12,326	12,922
Post Office ...	...	...	...	...	15	...	7	1
Law and Justice ...	18,077	8,623	10,322	11,956	10,904	12,028	12,610	12,513
Marine .	341	1,812	3,580	302	1,549	14	262	112
Miscellaneous ...	28,828	49,514	21,154	27,249	33,360	36,369	28,273	31,014
Drawbacks—Customs ...	2,141	1,565	4,030	1,763	1,327	1,342	1,481	749
Police ...	31	1	2,724	2,798	2,251	6,703	51	79
Education ...	29						882	3,951
Total ...	131,296	130,937	110,788	93,411	101,846	109,540	93,429	114,969

CHARGES] Account No. 53 —*continued.*

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71	1871-72.	1872-73	1873-74.	1874-75	1875-76.	1876-77.	1877-78.
Land Revenue—	£	£	£	£	£	£	£	£
Collectors' Establishments and Charges ..	202,389	200,736	205,844	208,335	215,383	211,739	207,656	215,240
Malikanah ..	16,031	12,658	16,674	10,726	10,989	15 200	10,132	7,905
Revenue Process Charges ...	10,743	7,688	8,746	9,457	9,841	10,141	10,037	11,457
Khas Mehal Charges and Charges on account of Land Revenue collections, and Miscellaneous ..	11,032	11,973	14,414	23,960	15,998	15,623	13,569	17,027
Revenue Survey { Controlling Staff ..	7,424	Transferred to Government of India						
Revenue Survey { Professional Surveys ...	11,632							
Demarkation Charges ..	14,091	8,213	5,933	6,621	7,234	6,896	7,372	6,633
Settlement ...	...	241	3,899	12 504	14,859	24,280	25,734	27,661
Moiety of Salaries of Sub Deputy Magistrates and Collectors ...	...	...	...	...	11,394	11,807	10,221	10,265
Record arrangement Charges	1,144	1,130	1,118	1,387	..	...	5,031	6,071
Ground Rent ...	651	258	322	...	.	...	1,265	292
Petty Construction and Repairs	1,531		...	..	...	...	1,015	395
Total ...	277,568	242,897	256,950	272,990	285,698	295,686	292,062	302,946
Forest—								
Conservancy and Working ...	2 369	3,373	2,554	3,028	3,906	6,826	9,017	11,617
Salaries and Establishments ...	4,746	5,188	5,584	7,052	5,060	5,787	9,395	9,959
Contingencies ...	1,352	1,443	1,521	1,890	170	521	1,640	433
Travelling Allowances ...	...	...	...	..	804	775	1,398	1,149
	8,467	10,004	9,662	11,970	..	...	...	...
Deduct—Amount shewn in the Assam Statistics ..	607	1,056	710	2,802	...	...	...	...
Total ..	7,860	8,948	8,952	9,168	9,940	13,909	21,450	26,188
Excise on Spirits and Drugs—								
Salaries and Establishments ...	27,795	27,369	27,457	27,259	27,388	27,227	27,630	27,364
Contingencies ...	1,633	1,671	1,884	1,791	1,937	1,811	1,764	1,745
Cost of Excise Opium* ...	48,636	...	...	...	...	...	...	...
Petty Construction and Repairs	2,035	...	...	...	...	...	1,776	1,369
Ground Rent ...	250	74	109	...	...	..	96	105
Total ...	80,349	29,114	29,450	29,050	29,325	29,038	31,266	30,583
Assessed Taxes—								
Salaries, Establishments, &c.— Income Tax ...	30,167	17,539	5,269	519	...	...	...	...
Professions and Trades Tax ...	...	...	2	...	...	...	...	...
Total ...	30,167	17,539	5,271	519	...	...	...	...

* From 1871-72 deducted from proceeds of sale which have been credited net.

Account No. 53—*continued.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Provincial Rates—								
Charges for the collection of Provincial Rates—P. W. Cess	...	...	...	...	...	...	...	1,027
Customs—								
Calcutta ...	60,800	60,982	62,076	63,245	61 642	62 821	64.231	67,451
Chittagong ...	1,880	2,818	2,515	2,481	2 ,524	2,717	2,246	2,158
Balasore ...	271	157	173	250	433	597	827	811
Cuttack ...	421	399	395	527	545	667	757	671
Pooree ...	24	29	30	28	109	157	178	151
Petty Construction and Repairs	141	...	...	...	...		212	72
Ground Rent, Rates and Taxes	126	34	19	..	...	...	20	20
Surveyor of Cargo Boats	218	240	254	247	241	240	240	245
Total ...	63,911	64,659	65,462	66,778	65,494	67.199	68.711	71,579
Salt—								
Salaries of Superintendents of the Sulkea, Hidgellee and Puri Salt Warehouses ..	...	...	...	...	900	1,008	943	900
Pay of Intendants, Clerks, &c.	1,192	3,143	...	...	1,904	2,208	2,111	2,262
Preventive Establishment and Contingencies	4,715	4,109	4,124	9,235	1,398	7,639	12,727	10,369
Miscellaneous Contingencies ..	...	...	...	...	393	508	1,738	663
Petty Construction and Repairs	388	...	...	...	...	...	...	...
Ground Rent, Rates and Taxes		...	7	..	...	...	14	12
Total	6,295	7,252	4,131	9,235	4,595	11,363	17,533	14,196
Opium—								
Behar Agency. Salaries and Establishments	34,943	34,797	35,089	35,723	35,506	35,095	34,785	33,479
Behar Agency. Contingent Charges ...	17,891	16,672	17,128	18,680	20,073	22,988	22,245	21,508
Behar Agency. Charges for the Provision of Opium	1,173,152	887,976	1,081,417	1,170,508	1,298,891	1.234,963	1,438,599	1,241,010
	1,225,986	939,445	1,133,634	1,224,911	1,354,470	1,293 046	1,495,629	1,295,997
Benares Agency. Salaries and Establishments	36,907	41,269	41,857	41,516	42,017	42,797	46,897	45,748
Benares Agency. Contingent Charges ..	11,039	13,616	12,553	12,814	13,478	18,107	17,498	24,525
Benares Agency. Charges for the Provision of Opium ...	734,603	595,614	618,484	716,864	925,109	858,394	1,275,929	1,285,806
	782,549	650,499	672,894	771,194	980,604	919,298	1,340,324	1,356,069
Charges in Calcutta	3,404	2,402	2,609	2,113	3,221	3,700	3,876	5 093
Total ...	2,011,939	1,592,346	1,809,137	1,998,218	2,338,295	2,216,044	2,839,829	2,657,159

CHARGES] Account No. 53 —*continued.*

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Stamps—								
Salary of the Superintendent and other Officers ...	7,959	7,766	8,437	7,996	1,800	1,800	1,800	1,800
Establishment of ditto ...					4,418	3,946	4,051	4,098
Contingencies ...	...	...	...	...	1,027	1,437	900	814
Charges for the sale of Stamps ...	19,551	20,248	20,912	14,491	14,400	16,783	16,679	18,061
Total ...	27,510	28,014	29,349	22,487	21,645	23,966	23,430	24,773
Post Office—								
Chief Office, Calcutta ...	...	...	...	...	16,108	14,528	14,765	14,763
Presidency and District Offices	...	...	...	51,168	84,443	87,502	91,550	97,102
Conveyance of Mails ...	...	...	...	31,769	120,219	49,758	50,051	44,819
Discount on Sale of Postage Stamps ...	...	...	...	3,209	3,027	3,149	3,151*	3,532*
Miscellaneous ...	...	...	...	1,083	1,049	1,331	1,572	1,267
Subsidies ...	...	...	...	...	...	76,383	71,200	70,851
				87,229				
Deduct—Amount shewn in the Assam Account..	...	...	...	10,873	...	...	...	...
Total ...	...	...	...	76,356	224,846	232,651	232,289	232,334.
Administration—								
Lieutenant-Governor ...	10,000	10,000	10,000	10,000	9,653	9,890	9,611	9,600
Staff and Household of ditto	2,392	2,961	2,458	2,727	2,568	2,993	2,876	2,520
Tour Expenses of ditto ...	655	1,982	1,346	2,307	4,349	4,455	7,295	5,122
Legislative Council ...	2,240	4,147	4,909	2,797	2,415	3,184	2,952	2,449
Secretariat ...	29,677	30,401	31,070	34,354	34,148	34,687	35,600	37,819
Board of Revenue ...	29,127	28,246	26,754	27,460	26,118	24,973	25,482	25,684
Commissioners ...	53,743	51,973	50,368	50,100	51,695	45,322	44,699	45,661
Accountant-General ...	22,717	21,458	19,968	21,368	21,097	22,734	23,821	22,693
Allowance to the Bank of Bengal for conducting the business of the Presidency Savings Bank ..	1,051	1,508	1,477	1,702	1,609	1,475	1,380	1,402
Charges of other Provinces ..	5	117	...	...	...	...	...	...
Provincial Establishments ...	...	1,195	2,377	3,406	3,147	3,496	4,263	3,095
Petty Construction & Repairs	6	...	...	...		...	47	...
Ground Rent, Rates & Taxes...	436	79	11	...	...	...	540	...
Total ...	152,058	154,067	150,738	156,221	156,799	153,209	158,566	156,345

* Includes Bounty Money £ 1 and 3, respectively.

Account No. 53—*continued.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Minor Departments—								
Emigration Charges ...	1,327	1,463	1,656	1,997	1,905	2,063	2,999	2,382
Inland Labor Transport Dept.	...	77	4,020	..	...	...	...	...
Charges for Govt. Publications	911	1,755	...	.	...	..	...	...
Meteorological Department ...	1,217	1,226	1,221	1,421	1,185	1,042	930	1,014
Examination ...	23	22	95	117	54	35	105	63
Cinchona Plantation ...	5,375	6,002	5,079	5,576	6,018	7,169	8,862	8,988
Donations to Agri-Horticultural and Asiatic Societies ...	2,631	600	1,532	1,080	1,854	6,479	984	800
Archæological Department ...	...	...	...	...	...	...	620	665
Census Charges ...	...	6,165	11,474	1,039	624	59	56	123
Compiler of Bengal Gazetteer and Statistical Memoirs ...	2,478	1,160	1,113	2,865	372	244	4,553	3,729
Collection of Sanscrit Manuscripts ...	...	635	310	610	...	...	...	...
Central and other Museums ...	...	...	...	...	386	1,003	1,134	1,241
Botanical and other Public Gardens ...	4,488	4,703	4,396	4,606	7,215	6,316	12,818	7,610
Model Farms ...	...	...	117	1,810	778	2,833	1,774	1,237
Registration of River-borne Traffic ...	...	...	...	...	...	1,361	...	49
Petty Construction and Repairs	8	...	...	...	...	...	...	6
Public Exhibitions and Fairs...	230	623	1,068	104	119	33	121	97
Miscellaneous	1	...	1,687	...	...	15,951*	1,626	..
Rents, Rates and Taxes ...	...	...	...	...	...	...	...	126
Total ...	18,689	24,431	33,768	21,225	20,510	44,588	36,582	28,130
Law and Justice—								
High Court Judges ...	61,084	64,078	53,680	59,492	61,192	59,725	60,891	60,354
Appellate Branch ...	27,754	26,860	27,755	27,756	27,827	28,222	29,048	28,369
Original Branch ...	18,531	18,338	18,051	17,316	19,991	19,804	19,063	19,257
Sheriff's Office ...	935	963	960	953	...	...	...	...
Law Officers ...	16,832	13,415	12,396	13,849	15,833	15,736	27,255	27,984
Carried over ...	125,136	123,654	112,842	119,366	124,843	123,487	136,257	135,964

* Donations to Gardens and Museums.

CHARGES] Account No 53'—*continued.*

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Law and Justice—*continued and brought forward* ...	125,136	123,654	112,842	119,366	124,843	123,487	136,257	135,964
Civil and Sessions Courts .	314,089	317,014	311,578	312,456	312,133	308,855	310,250	307,122
Criminal Courts ...	170,159	170,536	164,414	172,008	189,839	186,684	180,715	178,644
Courts of Small Causes ...	32,472	32,292	32,570	30,381	28,583	27,194	27,667	27,758
Coroner's Court ...	1,305	1,193	1,175	1,148	1,149	1,158	1,239	1,348
Commissioner of Police, Calcutta ...	...	101	5,000	3,203	...	...	...	...
Justices of the Peace ...	5,247	5,513	5,610	4,989	5,588	4,936	4,889	4,362
Petty Construction and Repairs ...	1,909	...	...	...	...	...	..	...
Office Rent ...	5,997	1,033	1,696	...	.	...	...	188
Registration Department ...	30,523	27,918	29,585	31,395	39,882	43,129	43,027	45,561
Jails and House of Correction	188,060	139,420	158,615	181,263	179,150	178,341	164,077	165,139
Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. ...	...	...	...	14,378	11,394	11,807	10,221	10,270
Total ...	874,897	818,674	823,085	870,587	892,561	885,591	878,342	876,356
Police—								
Presidency and Suburban Police: Presidency Police ..	21,318	18,534	15,776	11,298	25,898	25,225	14,553	31,342
Presidency and Suburban Police: Suburban Police ...	16,835	16,936	10,388	8,105				
District Police: Superintending Officers ...	12,999	11,687	11,856	12,371	13,586	13,705	12,457	11,404
District Police: Executive Force ...	382,372	365,771	351,823	367,803	337,243	356,520	350,276	348,617
District Police: Mofussil Town Police ...	27,812	27,082	...	...	...	...	...	...
Special Police ...	...	...	...	...	14,665	14,489	16,105	20,900
Railway Police ...	8,926	2,819	2,940	2,975	2,744	3,179	2,953	2,952
Municipal Police ..	...	...	...	...	3,514	3,359	3,476	3,519
Guards for Public Offices ..	..	...	852	988	...	...	...	...
Total	470,262	442,829	393,635	403,540	397,650	416,477	399,820	418,734

Account No. 53—*continued.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Marine—								
Master Attendant's Dept., Dockyard and Marine Establishments ...	15,634	21,802	18,152	17,428	18,371	19,430	17,896	21,202
Marine Pay and Allowances ...	15,681	13,037	22,749	20,336	18,277	28,002	31,795	26,187
State Yacht Establishment ...	878	840	930	809	810	1,869	2,562	2,402
Pilotage, Pilot Establishments and Pilot Vessels ...	65,396	66,530	66,838	67,134	63,953	63,390	72,703	73,428
Building and Repairs of Ships...	13,317	10,948	13,019	16,726	18,654	19,973	17,950	18,626
Victuals for Crews of Ships and Vessels ...	6,449	5,514	4,994	5,351	6,696	5,360	5,400	4,067
Coal and Steam Agencies, also supply of Coals ...	10,444	16,892	5,483	11,848	28,008	19,864	12,284	14,442
Timber, Stores, &c. ...	26,155	4,720	14,922	15,698	31,515	32,267	22,560	11,219
Agent for Government Consignments ...	...	473	474	473	...	...	...	..
Light-Houses and Ships ...	762	772	764	752	753	749	746	918
Miscellaneous ...	25,703	25,085	26,769	24,018	26,205	33,153	106,509*	44,275
Total ...	180,419	166,703	175,094	180,573	213,242	224,057	290,405	216,856
Education—								
Director of Public Instruction	30,848a	30,558	30,991	33,188	7,818	7,660	4,631	4,333
Inspector of Schools ...	...	...	...	...	29,001	30,471	35,039	35,833
Government Colleges ...	47,052	37,862	35,481	41,559	43,458	42,174	41,033	45,773
Government Schools ...	62,416	52,516	53,826	59,871	110,615	109,733	99,389	99,731
Grants-in-aid of Schools, &c....	45,125	51,056	56,554	79,803	41,348	49,921	45,506	45,841
Scholarships, Prizes, &c ...	14,205	11,595	12,029	12,742	12,679	14,627	15,048	15,720
Miscellaneous ...	2,436	2,437	3,595	3,794	5,712	3,284	3,011	2,911
Payments by results ...	...	...	...	...	...	4,000	...	1,172
Grants for the encouragement of Literature ...	...	...	...	...	535	1,374	1,139	1,095
Total ...	202,082	186,024	192,476	230,957	251,166	263,244	244,796	252,409
Ecclesiastical—								
Church of England ...	15,926	17,143	16,715	18,834	18,730	18,394	17,046	16,911
Church of Scotland ...	1,428	1,949	1,845	1,915	1,915	1,947	1,923	2,004
Contingent charges ...	2,740	1,756	2,017	2,236	2,599	2,637	2,972	2,794
Allowances to Bishops and Priests of the Church of Rome ...	630	630	630	628	633	630	627	630
Cemetery charges, &c ...	816	734	868	886	1,079	867	869	881
Total ...	21,540	22,212	22,075	24,499	24,956	24,475	23,437	23,220

* Includes £31,552 being value of Steamers brought out from England for service in the Bengal Famine of 1873-74 charged to the Marine Grant.
(a) Includes cost of the Calcutta University, £4,597, which from 1871-72 is shewn in the Government of India Accounts.

CHARGES] Account No. 53—*continued.*

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Medical Services—	£	£	£	£	£	£	£	£
Consolidated salaries of the Surgeons and Assistant Surgeons in charge of Stations ...	34,935	33,419	33,338	34,322	35,367	34,011	40,193	41,232
Establishment ...	4,907	7,890	5,028	6,308	4,648	6,337		
Medical Colleges & Schools ...	17,172	16,554	17,251	19,034	19,021	29,247	24,588	23,711
Vaccine Establishment ...	7,711	7,770	8,032	8,762	9,081	10,420	11,094	11,099
Hospitals and Dispensaries ...	40,238	39,155	61,064	78,085	68,129	72,926	63,193	63,427
Lunatic Asylums ...	10,533	10,602	14,038	15,185	17,296	16,332	17,713	18,305
Grants for Medical purposes ...	8,044	4,485	4,174	5,702	9,564	10,217	10,790	12,280
Chemical Examiner's Dept. ...	161	130	336	294	220	265	243	309
Sanitary Commissioner ...	2,669	1,695	2,130	2,121	2,570	2,861	3,008	2,343
Total ...	126,370	121,790	145,391	169,813	166,796	182,616	171,122	172,716
Stationery and Printing—								
Stationery Office at the Presidency ...	4,388	3,891	4,289	4,854	4,109	4,599	8,692	9,948
Purchase of Stationery ...	8,876	5,872	4,902	6,510	10,421	7,484	8,028	7,377
Two-thirds Freight on Europe Stores ...	..	...	...	...	1,276	782	...	...
Printing Establishment and Charges ...	26,800	11,644	16,044	32,542	27,393	29,759	29,524	33,019
Total ...	40,064	21,407	25 235	43,906	43,199	42,624	46,244	50,344
Political Agencies—								
Political Establishments and Contingencies ...	55	335	86	2,097	671	612	438	63
Durbar Presents, and Allowances to Vakeels, Natives of rank, &c. ...	542	334	603	1,314	1,527	4,456	355	5,033
Imperial Assemblage at Delhi, Public Rejoicings and Local Durbars, 1st January 1877	...	...	...	...		...	9,610	446
Miscellaneous ...	...	...	...	...	210	668	418	833
Petty Construction and Repairs ...	37	...	...	...	...	...	73	...
Total ...	634	669	689	3,411	2,408	5,736	10,894	6,375
Allowances and Assignments under Treaties and Engagements—								
Stipends and Allowances of the Nizamut ...	167,137	166,340	166,547	166,994	170,667	170,667	170,667	170,667
Compensations ...	48,385	48,437	48,078	48,639	48,039	48,635	49,012	38,219
Other Pensions ...	38,236	31,776	31,421	28,429	27,475	26,158	26,086	25,909
Total ...	253,758	246,553	246,046	244,062	246,181	245,460	246,365	234,795

Account No. 53 —*concluded.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT —concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Superannuation, Retired, and Compassionate Allowances—								
Superannuation and Retired Allowances	55,381	53,949	54,770	56,107	60,668	60,684	57,833	60,860
Compassionate Allowances ...	8,735	8,513	8,290	4,320	4,028	3,972	3,132	3,953
Gratuities to discharged public servants, &c. ...	5,162	2,925	3,145	9,565	13,262	6,481	2,715	14,956
Total ...	69,278	65,387	66,205	70,001	77,958	71,137	63,680	79,769
Civil Furlough and Absentee Allowances ...	...	...	...	...	..	...	560	2,036
Loss by Exchange on Transactions with London ...	...	...	...	...	9	13	127	8
Miscellaneous—								
Allowances to Civil Servants out of employ ...	199	417	234	100	141	64	17	160
Travelling Allowances to Civil Servants for attending examinations ...	572	285	277	516	177	682	202	238
Rewards for proficiency in Oriental Languages ..	703	400	1,295	700	1,038	1,261	908	431
Elephant Khedda Charges ...	2,934	2,404	2,812	...	...	...	...	...
Charges for the remittance of Treasure ...	3,432	3,319	2,387	3,345	3,551	4,050	3,868	2,740
Special Commissions of Enquiry	5,891	2,139	...	173	1,482	155	1,653	1,188
Conservancy Charges ...	124	344	979	1,760	...	...	..	...
Donations for Charitable purposes ...	2,452	3,573	4,146	4,196	3,802	6,059	6,713	6,054
Rewards for killing wild animals ..	2,636	2,269	2,001	2,032	1,540	2,558	2,601	1,984
Vagrancy Charges ...	298	743	460	413	301	346	159	439
Rents, Rates and Taxes ...	9,912	17,447	15,774	17,639	17,094	18,740	14,542	14,519
Purchase of Books and Publications ...	712	480	252	539	1,871	534	447	646
Miscellaneous and Unforeseen Charges ...	5,476	—428	4,213	5,900	6,431	56,322	13,033	8,978
Total ...	35,341	33,392	34,830	37,313	37,431	90,771	44,143	37,397

SUPPLY AND DEBT] Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of BENGAL from 1870-71 to 1877-78, showing also DEBT INCURRED and and the AGGREGATE OPENING

Receipts.	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875 76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues ..	15,780,818	16,452,539	15,623,543	15,756,144	16,092,731	16,922,137	16,006,392	17,055,273
Debt incurred ...	3,217,134	3,149,733	3,390,487	4,477,909	4,973,388	4,346,700	3,677,745	3,950,084
Supplies from London ...	31,324	49,900	31,166	154,501	35,825	50,941	61,601	56,771
Accounts Current between Presidencies and Provinces (Excess of Credits to) ...	...	...	...	..	...	...	...	...
	19,029,276	19,652,172	19,045,196	20,388,554	21,101,944	21,319,778	19,745,738	21,062,128
Portion shewn in the Assam Statistics	600,162	614,533	708,027	654,463	...	...	...	...
	19,629,438	20,266,705	19,753,223	21,043,017		...	...	..
Opening Cash Balance ...	1,990,631	2,401,172	2,607,724	2,976,123	2,502,728	2,784,528	2,558,895	2,126,127
Total ...	21,620,069	22,667,877	22,360,947	24,019,140	23,604,672	24,104,306	22,304,633	23,188,255

ABSTRACT of the NET RESULTS

Net Revenues or Surplus ...	9,819,252	10,879,745	9,872,159	5,150,656	6,379,554	8,551,017	8,442,419	9,882,300
„ Debt incurred ...	181,020	459,884	101,571	...	...	...	78,890	446,397
„ Supplies from London ...	31,082	49,892	30,506	134,669	35,629	47,922	58,752	48,001
Accounts Current between Presidencies and Provinces—(Net difference) ...	...	..	...	...	...	...	...	...
	10,031,354	11,389,471	10,004,236	5,285,325	6,415,183	8,598,939	8,580,061	10,376,698
Portion shewn in the Assam Statistics (Net) ...	...	..	...	...	...	...	...	...
	10,031,354	11,389,471	10,004,236	5,285,325	6,415,183	8,598,939	8,580,061	10,376,698
Opening Cash Balance ...	1,990,631	2,401,172	2,607,724	2,976,123	2,502,728	2,784,528	2,558,895	2,126,127
Total ...	12,021,985	13,790,643	12,611,960	8,261,448	8,917,911	11,383,467	11,138,956	12,502,825

Account

TOTAL of each MINOR HEAD of DEBT INCURRED and DIS

DEBT INCURRED—								
Temporary or Floating Debt ...	...	...		...	...	...	...	90,500
Savings Banks Deposits ...	231,880	257,547	301,595	292,311	171,093	166,421	164,846	161,190
Local Funds ...	608,410	301,165	378,352	876,395	726,433	997,651	548,183	633,820
Political Trust Fund (Nizamut Stipend Fund) ...	179,901	182,416	176,028	173,848	205,118	241,934	258,267	222,626
Deposits ...	1,647,330	1,708,265	1,858,387	2,426,301	2,852,950	2,110,754	2,279,117	2,350,309
Advances Recoverable ...	299,951	393,629	495,208	413,356	677,294	541,049	401,570	471,215
Loans to Municipalities, Native States, &c., repaid ...	16,500	...	...	5,303	53,962	23,051	22,709	20,424
Local Remittances (Net) ...	186,351	256,998	113,730	247,577	...	125,523	2,753	...
Miscellaneous ...	46,811	49,713	67,187	42,818	286,538	140,317	...	.
Total ...	3,217,134	3,149,733	3,390,487	4,477,909	4,973,388	4,346,700	3,677,745	3,950,084

Account

TOTAL of each MINOR HEAD of SUPPLIES from

Advances and Supplies ...	31,324	49,900	31,166	154,501	35,825	50,938	61,561	56,771
Amount received in India to be paid to the British Exchequer ...	...	...	...	...	...	3	40	...
Total ...	31,324	49,900	31,166	154,501	35,825	50,941	61,601	56,771

* For details of each Minor Head of Debt, see Account No 58.

No. 54. [SUPPLY AND DEBT

DISCHARGED, SUPPLIES from and to LONDON, SUPPLIES between the SEVERAL PRESIDENCIES and PROVINCES, and CLOSING CASH BALANCES.

PAYMENTS.	1870-71.	1871-72	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Charges ...	5,961,566	5,572,794	5,751,384	10,605,488	9,713,177	8,371,120	7,563,973	7,172,973
Debt discharged ...	3,036,114	2,689,899	3,288,916	4,800,078	5,645,864	4,532,546	3,598,855	3,503,687
Supplies to London ...	242	8	660	19,832	196	3,019	2,849	8,770
Accounts Current between Presidencies and Provinces (Excess of Debits to) ...	9,499,295	11,106,408	9,627,759	5,254,832	5,460,907	8,638,726	9,012,829	10,245,733
	18,497,217	19,369,109	18,668,719	20,680,230	20,820,144	21,545,411	20,178,506	20,931,163
Portion shewn in the Assam Statistics	721,680	691,044	716,105	836,182	...	...	...	...
	19,218,897	20,060,153	19,384,824	21,516,412	...	...	...	...
Closing Cash Balance ...	2,401,172	2,607,724	2,976,123	2,502,728	2,784,528	2,558,895	2,126,127	2,257,092
TOTAL ...	21,620,069	22,667,877	22,360,947	24,019,140	23,604,672	24,104,306	22,304,633	23,188,255

of the ABOVE ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	...	...
„ Debt paid off ...	...	...	...	322,169	672,476	185,846	...	...
„ Supplies to London ...	...	...	...	...	...	...	...	...
Accounts Current between Presidencies and Provinces—(Net difference) ...	9,499,295	11,106,408	9,627,759	5,254 832	5,460,907	8,638,726	9,012,829	10,245,733
	9,499,295	11,106,408	9,627,759	5,577,001	6,133,383	8,824,572	9,012,829	10,245,733
Portion shewn in the Assam Statistics (Net) ..	121,518	76,511	8,078	181,719	...	...	...	...
	9,620.813	11,182,919	9,635,837	5,758,720	6,133,383	8,824,572	9,012,829	10,245,733
Closing Cash Balance ...	2,401,172	2,607,724	2,976,123	2,502,728	2,784,528	2,558,895	2,126,127	2,257,092
TOTAL ...	12,021,985	13,790,643	12,611,960	8,261,448	8,917,911	11,383,467	11,138,956	12,502,825

No. 55.

CHARGED in BENGAL in each YEAR from 1870-71 *to* 1877-78.

DEBT DISCHARGED—								
Temporary or Floating Debt ...	...	...	...	...	...	...	. .	90.500
Savings Banks Deposits ...	199,484	220,779	243,536	295,088	199,480	168,434	165,560	156,226
Local Funds ...	587,835	291,011	362,326	767,045	983,396	876,084	437,877	515,167
Political Trust Fund (Nizamut Stipend Fund) ..	144,505	165,995	142,465	128,886	176,258	259,815	158,620	144,088
Deposits ...	1,020,810	1,580,542	1,775,297	2,808,175	2,759,138	2,270,528	2,310,170	2,168.425
Advances Recoverable ..	305,892	378,321	510,771	454,574	737,005	459,761	416,960	406,298
Loans to Municipalities, Native States, &c.	133,757	3,827	186,135	303,206	479,082	102.062	109,668	9,493
Local Remittances (Net)	...	...	...	...	144,867		...	12,790
Miscellaneous ..	43,831	49,424	68,386	43,104	166,638	395,862	...	.
TOTAL .	3,036,114	2,689,899	3,288,916	4,800,078	5,645,864	4,532,546	3,598,855	3,503.687

No. 56.

and to LONDON in each YEAR from 1870-71 *to* 1877-78.

Advances and Supplies ...	242	8	425	19,811	26	3,001	2,238	8,707
Amount advanced on Navy Bills, &c., recoverable in England ..	...	...	235	21	170	18	611	63
TOTAL ...	242	8	660	19,832	196	3,019	2,849	8,770

Accounts Current between Presidencies and Provinces] Account

TOTAL TRANSACTIONS with each PRESIDENCY

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Receipts ..	5,374,046	4,924,145	5,262,866	10,732,661	14,295,382	7,413,262	7,847,406	6,185,873
Net Receipts ..	...	...	...	...	...	...	...	...
Detail of Gross Receipts—								
Government of India ...	4,183,912	3,949,000	4,152,279	9,195,514	12,410,348	6,076,044	1,534,388	447,502
Central Provinces ...	...	344	121	26,935	13,246	790	194	27,144
British Burmah ...	5,055	5,608	1,281	1,769	2,905	1,376	10,602	11,491
Assam ...	...	...	...	...	97,976	54,787	16,195	16,450
N. W. Provinces and Oudh ...	933,366	734,095	718,812	988,892	981,919	861,295	1,875,164	1,479,051
Punjab ...	805	1,045	7,133	20,365	112	366	370	5,041
Madras ...	23,718	32,204	32,259	38,295	24,407	23,283	25,441	28,412
Bombay ...	5,321	4,614	3,902	91,680	324,632	6,990	7,254	464,144
Civil Dept., Bengal (P. W. D.) ...	..	...	...	...	...	...	659,150	578,754
Ditto (Railway Capital)	...	...	...	...	...	...	353,485	311,625
Ditto (Railway Revenue)	...	...	...	...	...	...	30,234	121,839
Ditto (Railway, Guaranteed)	...	...	...	...	...	...	3,246	8,827
Ditto (Irrigation) ...	...	...	...	...	...	...	561,270	475,368
Military Dept., Bengal (Civil) ...	41,655	26,585	53,798	71,372	43,425	53,138	46,187	48,654
Ditto Bengal (Marine)	143,521	134,374	160,790	109,723	187,496	189,803	163,417	169,316
Ditto (P. W. D.)	3,164	4,651	5,639	2,313	1,592	926	2,514	518
Ditto (Railway Capital)	...	...	...	...	1,584	46	70	153
Ditto (Irrigation)	...	...	...	...	1,036	303	156	196
Military Dept., Madras ...	640	...	4,174	315	8,440	1,645	2,811	5,567
Ditto (P. W. D.) ...	...	...	...	406	...	2	1	...
Ditto (Irrigation) ...	...	..	...	...	...	...	2	6
Ditto (Railway) ...	...	4,818	...	...	2	...	...	...
Military Dept., Bombay ...	508	...	...	449	8	22	1,415	99
Ditto (P. W. D.) ...	...	...	6	...	...	...	...	9
Ditto (Railway) ...	...	476	...	...	...	...	...	...
Carried over ...	5,341,865	4,891,814	5,140,194	10,548,028	14,099,128	7,270,816	3,293,565	4,200,196

No. 57. [Accounts Current between Presidencies and Provinces

and PROVINCE and with each DEPARTMENT from 1870-71 to 1877-78.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Payments ...	14,873,341	16,030,553	14,890,625	15,987,493	19,756,289	16,051,988	16,860,235	16,431,606
Net Payments ...	9,499,295	11,106,408	9,027,759	5,254,832	5,460,907	8,638,726	9,012,829	10,215,733
Detail of Gross Payments—								
Government of India ...	14,236,465	15,471,093	14,269,018	15,416,452	18,518,731	15,123,400	11,844,569	12,099,933
Central Provinces ...	394	454	670	3,047	3,579	3,757	3,605	923
British Burmah ...	21,803	6,611	20,195	43,252	36,515	26,638	38,364	30,761
Assam ...	...	...	...	...	568,110	311,649	363,362	273,742
N. W. Provinces and Oudh ...	80,015	19,166	32,379	44,181	38,168	55,244	51,642	61,087
Punjab ...	3,086	645	375	6,408	20,241	524	1 189	2,600
Madras ...	140	783	349	663	1,336	739	8,487	3,955
Bombay ...	4,714	277	745	1,495	1,699	17,256	5,915	2,540
Civil Dept., Bengal (P. W. D.)...	...	...	...	...	...	...	517,080	505,877
Ditto (Railway Capital	...	...	...	...	...	...	27,242	19,901
Ditto (Railway Revenue)	...	...	...	...	...	...	38,147	129,078
Ditto (Railway, Guaranteed)	...	...	...	...	...	...	15,425	1,915
Ditto (Irrigation) ...	...	...	...	...	...	...	164,317	199,148
Military Dept., Bengal (Civil) ...	319,173	356,799	327,291	283,735	270,331	238,584	237,406	253,691
Ditto Bengal (Marine)	147,022	132,246	146,112	107,402	190,785	188,244	163,290	169,459
Ditto (P. W. D.) ...	161	3,581	5,041	539	70	378	82	85
Ditto (Railway) ...	2	...	...	...	93	...	...	...
Ditto (Irrigation) ...	...	...	...	...	81	90	6	2
Military Dept., Madras ...	27,741	...	21,802	18,168	24,164	19,420	18,804	21,768
Ditto (P. W. D.)	...	...	...	25	...	...	...	...
Ditto (Railway)	...	22,514	..	...	...	...	..	...
Ditto Bombay ...	532	...	96	371	280	...	351	293
Ditto (Railway)	...	24	..	...	...	...	...	...
Carried over ...	14,841,248	16,014,193	14,824,073	15,925,738	19,674,183	15,985,923	13,490,583	13,777,458

DEBT] Account

TOTAL TRANSACTIONS with each PRESIDENCY

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	5,341,865	4,891,814	5,140,194	10,548,028	14,099,128	7,270,816	3,293,566	4,200,196
Public Works Department ...	...	...	...	...	...	...	837,789	848,739
Transfers of the Public Works Department ...	...	...	...	...	...	...	75,785	58,341
Ditto (Railway Capital) ...	...	...	...	...	...	...	1,292,216	714,706
Ditto (Railway Revenue)...	...	...	...	...	...	...	22,734	42,030
Ditto (Irrigation) ...	...	...	...	...	...	...	136,576	149,326
Ditto (Railway, Guaranteed)	...	...	...	...	...	...	13,609	12,978
Electric Telegraph Remittances ...	...	...	93,139	100,905	113,034	110,580	140,546	156,628
Ditto (P. W. D. ...	...	...	...	58	69	108	319	179
Ditto (Railway Capital) ...	...	...	...	827	2,121	1,306	1,440	553
Ditto (Railway Revenue)...	...	...	...	...	...	...	587	1,987
Ditto (Irrigation) ...	...	...	...	...	1,262	118	21	210
Supply Bills payable, other Governments	50	...	...	...	2,432	...	...	...
Remittance Transfer Receipts payable, other Governments ...	32,131	32,331	29,533	82,843	77,336	30,334	32,218	...
TOTAL ...	5,374,046	4,924,145	5,262,866	10,732,661	14,295,382	7,413,262	7,847,406	6,185,873

Account

DETAILS of MINOR HEADS of DEBT

SAVINGS BANKS DEPOSITS—								
Presidency Savings Bank ...	223,895	240,071	276,104	259,707	133,008	124,471	122,891	114,769
District ditto ...	7,985	17,476	25,491	32,604	38,085	41,950	41,955	46,421
TOTAL ...	231,880	257,547	301,595	292,311	171,093	166,421	164,846	161,190
DEPOSITS—								
CIVIL DEPARTMENT—								
General ...	153,122	160,192	172,205	165,523	167,564	214,669	216,208	269,515
Personal ...	...	...	...	...	...	...	452,223	465,424
Judicial ...	718,608	731,961	794,880	1,003,209	901,216	880,424	979,336	940,146
Deposits for Loan ...	...	...	...	...	...	...	...	3,478
Postal ...	...	...	...	137	167	6	14	17
Revenue ...	632,066	637,159	688,136	971,306	857,882	625,335	505,814	461,848
Provincial Surplus ...	53,287	115,929	86,084	...	238,673	...	...	90,537
	1,557,083	1,645,241	1,741,305	2,140,175	2,165,502	1,720,434	2,153,595	2,230,965
PUBLIC WORKS—								
P. W. Department ...	89,899	63,024	105,448	273,375	668,607	361,949	90,273	66,088
Ditto Irrigation ...	...	...	11,567	12,652	12,701	10,726	10,791	12,725
Ditto Railway ...	348	...	67	99	6,140	17,645	24,458	40,531
TOTAL DEPOSITS ...	1,647,330	1,708,265	1,858,387	2,426,301	2,852,950	2,110,754	2,279,117	2,350,309

No. 57 —*continued.* [DEBT

and PROVINCE and with each DEPARTMENT —continued.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	14,841,248	16,014,193	14,824,073	15,925,738	19,674,183	15,985,923	13,499,583	13,777,458
Public Works Department ...	...	...	...	...	...	...	1,777,917	1,619,921
Transfers of the Public Work Department ...	...	...	...	...	...	...	147,503	127,714
Ditto (Railway Capital) ...	...	...	...	...	...	...	1,234,284	713,327
Ditto (Railway Revenue)...	...	...	...	...	...	...	19,315	35,598
Ditto (Irrigation) ...	...	...	...	...	...	...	130,234	127,737
Ditto (Railway, Guaranteed)	...	...	...	...	...	...	...	...
Electric Telegraph Remittances ...	...	...	52,313	37,551	31,480	25,306	27,815	28,037
Ditto (P. W. Department)	...	...	...	62	281	13	123	
Ditto (Railway Capital) ..	...	...	...	1	635	165	38	22
Ditto (Railway Revenue) ...	...	...	...	...	...	...	97	16
Ditto (Irrigation) ...	...	...	...	...	...	838	572	224
Supply Bills payable, other Governments ...	342	303	463	530	3,057	21,498	853	34
Remittance Transfer Receipts payable, other Governments ..	31,751	16,057	13,776	23,611	46,653	18,245	21,901	1,518
TOTAL ...	14,873,341	16,030,553	14,890,625	15,987,493	19,756,289	16,051,988	16,860,235	16,431,606

No. 58.

INCURRED and DISCHARGED from 1870-71 to 1877-78.

SAVINGS BANKS DEPOSITS—								
Presidency Savings Bank ...	198,168	214,830	232,798	278,791	174,309	145,112	135,524	125,473
District ditto ...	1,316	5,949	10,738	16,297	25,171	23,322	30,036	31,453
TOTAL ..	199,484	220,779	243,536	295,088	199,480	168,434	165,560	156,926
DEPOSITS—								
CIVIL DEPARTMENT—								
General ...	152,454	160,872	172,359	162,328	167,414	209,078	211,399	264,092
Personal ...	...	...	...	...	...	...	355,943	249,187
Judicial ...	720,119	716,186	786,536	1,013,911	899,475	934,269	991,474	894,779
Deposits for Loan ...	...	...	...	...	...	...	...	3,478
Postal ...	...	...	...	68	187	9	...	15
Revenue ...	699,612	639,988	710,909	988,730	880,885	656,771	568,055	474,128
Provincial Deficit ...	...	...	..	374,682	...	193,900	21,272	...
	1,572,185	1,517,046	1,669,804	2,539,719	1,947,961	1,994,027	2,148,143	2,085,679
PUBLIC WORKS—								
P. W. Department ...	48,266	63,496	98,216	255,966	795,918	245,890	127,933	47,241
Ditto Irrigation...	...	...	7,261	12,386	12,825	11,484	10,948	14,391
Ditto Railway ...	359	...	16	104	2,434	19,127	23,146	41,114
TOTAL DEPOSITS ...	1,620,810	1,580,542	1,775,297	2,808,175	2,759,138	2,270,528	2,310,170	2,188,425

DEBT] Account

DETAILS of MINOR HEADS of DEBT INCURRED

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOCAL FUNDS—	£	£	£	£	£	£	£	£
District Road (Act X of 1871)					223,348	754,073	314,451	378,778
District Road Accounts ..					336,072	24,950	14,649	7,804
Port					8,035	13,482	9,396	10,931
District Post (Act VIII of 1862)					24,280	22,455	22,707	26,247
Inland Labor Transport ...		Details not available.			7,409	10,053	13,792	13,516
Trusts and Endowments ...					11,681	20,060	15,686	10,254
Provincial Reserve ...					94,951	124,878	131,231	160,574
Wards' and Attached Estates...					4,746	5,267	7,004	6,325
Cantonment ...					3,569	3,417	3,397	3,436
Minor Funds ...					12,312	19,016	15,810	15,955
Total ...	608,410	301,165	378,352	876,395	726,433	997,651	548,183	633,820
MISCELLANEOUS—								
Stock Purchases and Sales, Public Works Department...	46,784	47,663	56,784	42,818	282,179	119,065	...	...
Ditto Irrigation	...	...	...	...	4,359	701	...	...
Ditto Railways	...	2,050	10,403	...	...	...	...	...
Local Taxes ...	27	...	...	...	...	...	...	...
Settlement Account before 1865-66 ...	...	...	...	...	...	15,191	...	...
Miscellaneous ...	...	...	...	...	...	5,360	...	...
Total ...	46,811	49,713	67,187	42,818	286,538	140,317	.	..
ADVANCES RECOVERABLE—								
Municipalities ...	...	98,505	109,049	118,892	106,319	60,483	112,084	125,291
Civil—Imperial ...	138,062	79,072	79,109	66,077	227,506	124,596	56,645	51,017
Do. Provincial ...	...	32,546	45,910	27,935	42,668	35,584	20,077	14,202
Public Works Department ...	55,589	44,205	115,166	53,702	65,258	53,556	292	653
Irrigation ...	...	...	...	15,727	11,919	20,170	33,390	31.244
Embankment ...	..	...	...	...	...	...	...	23,158
Cash recoveries ...	...	8,341	24,808	4,983	4,269	3,652	6,009	7,147
Do. Provincial ...	...	...	.	...	...	...	...	3,700
Suspense Account ...	68,733	73,810	71,583	74,614	166,544	204,259	16,614	44,841
Do.. Provincial	..	...	...	...	..	...	422	1,342
Do. Post Office	...	...	...	829	552	813	...	13,394
Permanent Advances, Imperial	...	2,294	3,838	284	403	494	249	230
Do. Provincial	...	...	...	...	...	...	3	104
Do. Post Office	...	...	...	...	...	359	...	18
Military, Marine, Suspense Account ...	...	...	...	...	...	...	117,441	120,741
Accounts Current with Native States ...	37,567	54,771	44,501	49 300	51,455	36,433	27,728	30,974
Advances to Cultivators ...	...	85	1.244	1,013	401	650	1,316	3,129
Total ...	299,951	393,029	495,208	413,356	677.294	541,049	401,870	471,215

No. 58 —*continued.* [DEBT

and DISCHARGED from 1870-71 to 1877-78 —continued.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOCAL FUNDS—	£	£	£	£	£	£	£	£
District Road (Act X of 1871)					273,994	572,295	266,228	340,091
District Road Accounts ...					562,142	8,584	9,984	12,427
Port ...					4,663	11,248	13,421	13,964
District Post (Act VIII of 1862)					22,642	23,421	24,460	26,121
Inland Labor Transport ...		Details not available.			2,763	2,990	3,266	5,214
Trusts and Endowments ...					9,724	19,845	14,848	8,773
Provincial Reserve ...					63,575	207,724	75,018	71,616
Wards and Attached Estates...					5,040	5,296	6,131	6,892
Cantonment ...					3,673	3,731	3,281	3,359
Minor Funds ...					35,180	20,950	21,240	26,710
TOTAL ...	587,835	291,011	362,326	767,045	983,396	876,084	437,877	515,167
MISCELLANEOUS—								
Stock Purchases and Sales, Public Works Department...	43,831	47,560	57,793	43,104	162,279	239,304	...	...
Ditto Irrigation ...	...	...	...	...	4,359	701	...	...
Ditto Railways ...	...	1,864	10,593	...	...	...	...	...
Local Taxes ...	...	...	...	...	...	...	...	...
Settlement Account before 1865-66 ..	...	...	...	...	...	127,616	...	...
Miscellaneous ...	..	...	...	...	...	28,241	...	...
TOTAL ...	43,831	49,424	68,386	43,104	166,638	395,862	...	...
ADVANCES RECOVERABLE—								
Municipalities ...	...	99,549	109,391	117,802	105,519	60,360	111,774	120,053
Civil, Imperial ...	126,512	65,132	75,906	88,717	276,606	96,280	33,205	27,297
Do. Provincial ..	...	34,045	53,248	36,765	43,010	27,725	34,748	7,292
Public Works Department ..	55,577	43,602	52,048	61,839	62,111	43,292	840	805
Irrigation ...	...	...	63,862	18,555	18,194	26,905	37,177	37,652
Embankment ...	...	...	...	...	...	...	...	5,287
Cash Recoveries ...	...	8,341	24,808	4,983	4,269	3,652	6,009	7,147
Do. Provincial ...	...	...	...	...	...	...	...	3,700
Suspense Account ...	71,550	74,007	69,113	73,178	178,952	174,420	46,670	32,077
Do. Provincial ...	...	...	...	...	...	...	32	1,837
Do. Post Office ...	...	...	...	...	687	1,507	...	12,572
Permanent Advances ...	1,078	3,235	3,161	3,310	880	1,280	1,431	313
Do. Provincial ...	...	...	...	...	...	...	668	435
Do. Post Office ...	...	...	...	...	...	384	8	259
Accounts Current with Native States ...	51,175	40,866	56,638	45,204	46,777	22,859	29,792	25,257
Military, Marine, Suspense Account ...	...	...	...	...	...	...	113,979	119,502
Advances to Cultivators ...	...	544	2,596	4,221	...	1,097	627	4,783
TOTAL ...	305,802	378,321	510,771	454,574	737,005	459,761	416,960	406,298

DEBT] Account

DETAILS of MINOR HEADS of DEBT INCURRED

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOANS TO MUNICIPALITIES, NATIVE STATES, &c., REPAID—								
Loans to Calcutta Port Fund	16,500	...	...	1,376	3,232	5,544	6,905	7,804
„ to Calcutta Municipality	...	...	...	100	...	5,544	2,217	2,317
„ for Hooghly Bridge ..	...	...	...	3,668	49,533	7,333	7,333	7,334
„ to Dacca Municipality ...	...	...	...	29	90	444	112	119
„ to Arrah ditto ...	...	...		...	...	61	61	61
„ for Burdwan Drainage...	...	...	...	130	300	288	306	684
„ to Canning Municipality	...	...	...	...	...	...	...	...
„ to Hooghly Road Cess Committee ...	...	...	...	...	...	625	1,875	...
„ to Mymensing ditto	...	...	...	.	...	...	3,200	1,600
„ to Dacca Road Cess Committee ..	...	...	...	...	...	3,000	...	...
„ to Maunbhoom ditto	...	...	...	...	...	...	700	...
„ for Dancoonce Drainage	...	...	...	...	807	212	...	505
Total ...	16,500	...	...	5,303	53,962	23,051	22,709	20,424
LOCAL REMITTANCES—								
Gross Receipts ...	17,744,251	12,037,645	12,974,540	15,155,349	17,071,378	16,976,610	8,387,518	8,304,675
Net Receipts ...	186,351	256,998	113,730	247,577	...	125,523	2,753	...
Detail of Gross Receipts—								
Supply Bills ...	1,049,711	1,077,337	765,339	852,634	230,693	202,249	211,900	75,908
Remittance Transfer Receipts	536,582	438,860	474,104	641,971	953,927	534,374	465,246	509,051
Cash Remittances between Treasuries ..	3,225,905	3,276,882	3,823,353	3,670,680	3,612,023	4,201,344	2,332,147	2,306,276
Forest Cash Remittances ..	9,226	14,415	16,662	24,057	27,113	35,552	41,408	59,653
Customs Ditto ...	4,173,166	3,594,545	3,662,284	3,563,025	3,713,076	3,605,741	3,629,750	3,869,602
Salt Ditto ...	5,591	...	—	...	...	10,923	.	...
Opium Ditto ..	5,320,213	994,086	1,128,796	1,266,774	1,326,486	1,895,816	1,514,157	1,284,941
Judicial Ditto ...	4,755	2,005	1,102	2,796	23,031	7,003	1,920	1,985
Marine Ditto ...	614	...	...	...	1,310	14,593	4,639	10,038
Miscellaneous Ditto ...	149,449	83,211	64,354	95,339	367,381	308,142	186,051	186,573
Money Order Office Remittances	...	...	...	...	39,934	2,225	...	485
Cheques on Divisional Treasure Chests ...	...	...	...	90,919	10,279	3,637	...	26
Post Office Value Payable Remittances .	...	...	...	...	...	...	..	137
P. W Department ..	439,345	761,683	896,744	2,036,967	2,349,295	2,563,347		
Ditto Railway	12,559	11,303	15,864	...	...	...		
Ditto Irrigation	...	...	14,301	...	...	...		
Civil Department P W.	987,690	1,329,875	1,262,886	1,649,817	2,088,227	1,645,973		
Ditto Railway ..	1,718,152	239,857	19,595	192,892	674,475	388,221	Transferred under Account No. 57.	
Ditto Irrigation	...	..	578,945	666,199	700,340	590,874		
Transfers P. W. D. ...	111,243	213,286	108,620	148,541	395,042	261,137		
Ditto Railway...	50	300	6,543	122,470	380,875	557,667		
Ditto Irrigation	...	...	135,048	130,268	177,871	147,792		
Total ...	17,744,251	12,037,645	12,974,540	15,155,349	17,071,378	16,976,610	8,387,518	8,304,765

No. 58—*concluded.* [DEBT

and DISCHARGED from 1870-71 to 1877-78 —concluded.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.—								
Loans to Calcutta Port Fund and Trust ...	133,757	3,827	60,000	75,000	163,410	63,500	70,500	8,500
to Calcutta Municipality	...	...	110,000	107,100	129,100	30,000	38,440	...
„ for Hooghly Bridge ...	...	...	5,758	94,895	172,549	...	...	...
„ to Dacca Municipality ...	...	...	...	2,500	3,000	...	...	...
„ to Arrah do. ...	...	...	...	...	610	...	...	...
„ to Burdwan do. ...	...	...	4,000	...	28	...	...	...
„ to Darjeeling do. ...	...	...	...	...	...	...	...	600
„ to Canning do. ...	...	...	...	...	...	...	...	...
„ to Hooghly Road Cess Committee ...	...	...	...	...	...	2,500	...	...
„ to Mymensing do. ...	...	...	...	...	...	4,800	...	...
„ to Maunbhoom do. ...	...	...	...	...	...	700	...	...
„ for Dancoonee Drainage	...	...	6,377	23,711	10,385	562	728	393
TOTAL ...	133,757	3,827	186,135	303,206	479,082	102,062	109,668	9,493
LOCAL REMITTANCES—								
Gross Payments	17,557,900	11,780,647	12,860,810	14,907,772	17,216,245	16,851,087	8,384,765	8,317,465
Net Payments ...	...	...	...	...	144,867	...	...	12,790
Detail of Gross Payments—								
Supply Bills ...	825,176	837,140	406,535	405,837	340,541	207,538	97,281	76,357
Remittance Transfer Receipts	529,687	447,727	487,114	619,268	869,161	538,852	574,185	521,910
Cash Remittances between Treasuries ...	3,235,427	3,268,981	3,894,917	3,753,890	3,662,524	4,271,175	2,334,323	2,306,480
Forest Cash Remittances ...	9,612	14,896	14,940	21,604	25,901	30,544	42,136	59,480
Customs Ditto ...	3,738,788	3,591,544	3,662,217	3,534,091	3,705,406	3,607,350	3,629,828	3,869,495
Salt Ditto ...	...	...	...	5,591	5,750	196	...	...
Opium Ditto ...	5,737,699	972,586	1,148,796	1,270,454	1,345,129	1,317,309	1,514,452	1,285,184
Judicial Ditto ...	17,342	2,010	1,911	1,945	7,986	920	2,020	1,910
Marine Ditto ...	235	...	...	30,363	1,114	4,006	4,639	10,038
Miscellaneous Ditto ...	138,027	82,838	63,397	84,889	326,350	695,247	185,901	185,589
Money Order Office Remittances	...	...	...	...	29,739	...	...	214
Cheques on Sub-divisional Treasure Chests ...	...	...	...	97,246	12,443	4,398	...	649
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	159
P. W. Department ...	1,302,357	1,536,820	1,695,158	2,927,406	3,268,632	3,445,853		
Ditto Railway ...	455	17	100	...	...	...		
Ditto Irrigation	...	...	1,877	...	...	...		
Civil Department P. W. ...	134,975	507,365	1,037,565	1,570,648	2,008,090	1,528,359		
Ditto Railway ...	1,718,678	239,914	24,309	96,254	549,722	136,511	See Note on the Receipt side.	
Ditto Irrigation	...	...	66,805	118,595	138,559	103,093		
Transfers, P. W. D....	169,392	221,763	99,441	210,508	429,017	326,262		
Ditto Railway ...	50	57,046	107,950	42,018	324,624	501,317		
Ditto Irrigation	...	...	147,778	117,165	165,557	132,151		
TOTAL ...	17,557,900	11,780,647	12,860,810	14,907,772	17,216,245	16,851,087	8,384,765	8,317,465

Account

CASH BALANCES in the TREASURIES under the GOVERNMENT of

	1870-71.	1871-72.	1872-73.	1873-74	1874-75.
	£	£	£	£	£
April	1,151,034	1,883,344	1,954,111	2,051,352	1,879,376
May	1,123,275	1,812,269	1,826,087	2,051,097	1,845,947
June	1,260,633	1,967,071	2,102,622	2,082,874	2,199,710
July	1,024,083	1,758,749	1,872,708	1,868,338	2,158,871
August	913,317	1,621,668	1,764,009	1,770,269	1,950,640
September	1,193,321	1,910,893	2,098,612	1,847,082	2,201,031
October	1,054,278	1,682,381	1,889,601	1,813,317	2,039,389
November	1,013,991	1,651,045	1,931,648	1,612,062	2,126,603
December	1,164,971	1,756,200	1,987,404	1,604,660	2,134,502
January	1,462,784	1,804,735	2,289,995	1,723,608	2,386,192
February	1,203,732	1,698,489	2,039,485	1,478,728	2,294,599
March	2,164,194	2,395,675	2,723,368	2,320,950	2,916,221
Adjusted Cash Balance for the last month of the official year as per Finance and Revenue Accounts.	2,401,172	2,607,724	2,976,123	2,502,728	2,784,528

No. 59.

BENGAL, on the last day of each month, in each year, from 1870-71 to 1878-79.

1875-76.	1876-77	1877-78.	1878-79.	
£	£	£	£	
2,356,212	2,097,130	1,497,715	1,780,972	April.
1,947,202	1,615,337	1,228,521	1,512,840	May.
1,785,584	1,552,530	1,420,695	1,653,083	June.
1,879,942	1,295,948	1,041,910	1,481,229	July.
1,829,507	1,054,307	908,510	1,252,671	August.
2,191,519	1,168,133	1,279,056	1,513,595	September.
1,952,359	936,751	908,875	1,294,957	October.
1,974,924	968,487	1,016,805	1,118,458	November.
1,616,427	1,009,018	1,112,691	1,291,610	December.
1,930,459	1,300,653	1,384,646	1,711,851	January.
1,752,578	971,620	1,152,437	1,322,631	February.
2,663,940	2,199,582	2,330,323	2,110,353	March.
2,558,895	2,126,127	2,257,092	...	Adjusted Cash Balance for the last month of the official year as per Finance and Revenue Accounts.

GOVT. OF THE N. W. PROVINCES AND OUDH.

REVENUES AND CHARGES] Account No. 60.

GROSS REVENUES, CHARGES and SURPLUS of the Govt. of the N. W. PROVINCES AND OUDH.

Detail of Items	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Gross Revenues—	£	£	£	£	£	£	£	£
Civil ...	7,542,678	7,237,702	7,431,311	7,223,479	7,369,840	7,497,876	7,529,757	6,759,767
Public Works ...	274,581	260,075	292,867	324,530	309,868	319,799	353,045	347,960
GRAND TOTAL ...	7,817,259	7,497,777	7,724,178	7,548,009	7,679,708	7,817,675	7,882,802	7,107,727
Gross Charges—								
Civil ...	2,516,462	2,377,855	2,363,001	2,413,300	2,481,854	2,353,356	2,372,761	2,278,520
Public Works Ordinary ...	712,480	699,415	564,942	491,265	509,206	528,760	443,617	529,840
Productive Public Works, Capital Expenditure ...	165,137	149,742	160,351	421,050	426,409	368,767	335,172	273,042
GRAND TOTAL ...	3,394,079	3,227,012	3,088,294	3,325,615	3,417,469	3,250,883	3,151,550	3,081,402
Result—								
Surplus—In Civil Department...	5,026,216	4,859,847	5,068,310	4,810,179	4,887,986	5,144,520	5,156,996	4,181,247
Deduct—Net P. W. Expenditure	603,036	589,082	432,426	587,785	625,747	577,728	425,744	454,922
Net Surplus ..	4,423,180	4,270,765	4,635,884	4,222,394	4,262,239	4,566,792	4,731,252	4,026,325

Account No. 61.

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Civil Department— Land Revenue ...	5,460,122	5,447,718	5,581,202	5,540,482	5,614,204	5,653,176	5,702,751	5,346,759
Tributes and Contributions from Native States ...	168,928	* 2,636	* 5,777	..	...	...	...	...
Forest ...	42,425	117,090	193,912	193,268	136,336	126,436	115,067	120,310
Excise on Spirits and Drugs...	293,277	309,547	267,533	255,438	276,653	302,716	327,048	283,991
Assessed Taxes ...	368,036	139,215	99,040	2,529	1,804	234	20	86,038
Provincial Rates ...	...	...	..	...	...	...	...	28,000
Customs ...	49,898	72,933	42,966	42,134	38,247	59,963	72,134	..
Salt ...	501,606	421,637	498,820	424,606	478,300	529,997	529,737	
Stamps ...	426,681	385,916	422,666	463,230	448,386	448,221	462,304	479,457
Post Office ...	17	15	...	102,018	105,341	108,970	110,025	115,565
Minor Department ...	771	2,403	1,103	1,353	2,100	10,427	1,199	1,506
Law and Justice ...	142,782	139,556	157,505	124,672	137,161	140,886	145,934	153,268
Police	59,485	64,458	12,742	14,775	15,763	15,194	14,105	21,879
Education	6,572	13,649	12,647	10,726	8,512	9,089	9,428	9,809
Medical ...	...	1,517	..	639	595	556	658	828
Stationery and Printing ...	996	2,178	2,796	8,599	5,188	5,512	6,480	8,499
Interest ...	4,014	6,596	5,634	8,162	11,168	18,282	15,977	11,958
Receipts in aid of Superannuation, Retired and Compassionate Allowances ...	...	...	1,225	2,369	2,354	3,773	1,900	1,293
Gain by Exchange on Transactions with London ...	...	...	...	...	3,561	3,630	2,615	862
Miscellaneous ...	17,068	65,750	54,497	17,369	12,323	12,032	11,375	22,558
Provincial Contributions ...	...	11,467	71,246	...	31,924	48,782	...	...
Provincial Deficits ...	...	33,421	...	11,110	39,860	.	...	67,094
Total of Civil Dept. ..	7,512,678	7,237,702	7,431,311	7,223,479	7,369,840	7,497,876	7,529,757	6,759,767

* This decrease is from the transfer of the Rajpootana Political Agency, including Ajmere, to the Government of India.

Account No. 61 —*continued.* [REVENUES

TOTAL of REVENUES, under each MAJOR HEAD, in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Public Works Ordinary—	£	£	£	£	£	£	£	£
Tolls, dues, fees, fines, refunds, barrack damages, &c. ...	14,138	4,245	585	628	58	790	45	278
Rents of buildings ...	3,105	2,483	942	824	883	797	738	690
Sales of buildings, old materials, &c. ...	4,012	3,248	671	5,739	117	152	120	58
Receipts from Roorkee College	5,861	3,372	3,315	3,404	3,916	4,651	4,121	3,699
Recoveries of deferred fees from Students of the Royal Indian Engineering College ...	...	...	...	...	...	27	427	572
Provincial Service ...	...	3,616	65,885	61,150	33,148	29,838	49,018	4,714
Agricultural Works ...	...	...	...	...	...	166	32	66,029
Irrigation Works ...	69,358	59,631	63,653	65,925	69,703	66,787	69,438	...
Total ...	96,474	76,595	135,051	137,670	107,825	103,208	123,939	76,040
Receipts from Productive Public Works—								
Irrigation—								
Rents of mills, lands and buildings ...	3,112	3,786	1,956	3,336	3,901	901	102	101
Transit dues and navigation receipts ...	3,090	5,931	2,979	3,090	2,858	2,903	2,540	2,785
Fines, refunds, &c. ...	3,362	1,996	—21	...	1,060	1,606	1,542	1,839
Water-rate and Talao cess ...	164,706	167,524	145,954	173,239	188,656	201,849	214,913	256,249
Receipts from Plantations ...	...	...	...	...	...	6,014	5,615	5,799
Water power ...	3,837	3,827	5,830	5,123	5,568	3,054	3,093	3,774
Water supply of towns ...						...	25	18
Sale of water for purposes other than irrigation ...						...	226	272
Miscellaneous and other items	...	416	1,118	2,072		264	1,050	1,083
Total ...	178,107	183,480	157,816	186,860	202,043	216,591	229,106	271,920
Total of Public Works ...	274,581	260,075	292,867	324,530	309,868	319,799	353,045	347,960

Account No. 62.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT.

Land Revenue—								
Revenue from Lands ...	5,430,253	5,411,105	5,543,270	5,503,469	5,572,751	5,611,396	5,645,903	5,301,988
Sale of Khas Mehals ...	12,091	...	...	31	...	2,000	376	1,839
Sale proceeds of waste lands and redemption of Land Revenue	3,992	8,526	8,619	6,441	8,485	6,333	4,541	531
Miscellaneous ...	12,076	26,608	27,513	27,958	32,968	33,447	51,931	42,401
Record-room Receipts ...	1,710	1,479	1,800	2,583	...	...	...	...
Total ...	5,460,122	5,447,718	5,581,202	5,540,482	5,614,204	5,653,176	5,702,751	5,346,759
Tributes and Contributions from Native States—								
Tributes and Contributions from Native States ..	168,928	* 2,636	* 5,777	Shown under the Government of India.				
Forest—								
Revenue from Timber and Bamboos ...	20,367	93,861	165,385	168,929	115,443	114,048	103,037	107,366
Revenue from Minor Produce...	20,474	20,700	25,655	23,039	18,091	10,815	9,630	11,756
Miscellaneous ...	1,584	2,529	2,872	1,300	2,802	1,573	2,400	1,188
Total ...	42,425	117,090	193,912	193,268	136,336	126,436	115,067	120,310
Excise on Spirits and Drugs—								
License and Distillery fees and duty for sale of Liquors and Drugs ...	228,856	243,398	229,832	218,337	239,060	260,443	286,412	245,183
Duty on Opium consumed in India ...	64,119	65,769	37,248	36,700	37,151	41,875	40,251	38,377
Miscellaneous ...	302	380	453	401	412	398	385	434
Total ...	293,277	309,547	267,533	255,438	276,663	302,716	327,048	283,994

* This decrease is owing to the transfer of the Rajpootana Political Agency, including Ajmere, to the Government of India.

REVENUES] Account No. 62 —*continued.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Assessed Taxes—								
Income Tax—Collections, &c.	368,036	139,215	99,040	2,529	1,804	234	20	11
License Tax—Collections, &c.	...	...	...	...	...	...	...	86,027
Total ...	368,036	139,215	99,040	2,529	1,804	234	20	86,038
Provincial Rates—								
License Tax—Collections, &c.	...	...	...	...	...	...	...	28,000
Customs—								
Land Customs ...	49,898	72,703	42,532	42,100	38,187	59,963	72,134	...
Miscellaneous ...	...	230	434	34	60	...	...	...
Total ...	49,898	72,933	42,966	42,134	38,247	59,963	72,134	...
Salt—								
Sale of Government Salt ...	67,008	2,832	...	...	...	...	...	...
Duty levied by the Inland Customs Department ...	427,888	415,571	493,959	419,537	473,707	515,199	517,292	...
Excise on Salt manufactured locally ...	5,014	...	...	...	...	10,725	8,605	...
Miscellaneous ...	1,636	3,234	4,861	5,069	4,593	4,073	3,840	...
Total ...	501,606	421,637	498,820	424,606	478,300	529,997	529,737	..
Stamps—								
Sale of Commercial and other Stamps ...	113,823	100,378	114,595	111,131	103,533	100,519	100,736	118,972
Ditto Court Fee do. ...	311,673	284,413	306,906	351,256	344,008	345,862	358,485	358,713
Fines and Penalties ...	1,138	959	1,057	778	771	881	948	1,046
Miscellaneous ...	47	166	108	65	74	959	2,135	726
Total ...	426,681	385,916	422,666	463,230	448,386	448,221	462,304	479,457
Post Office—								
Postage collected on newspapers, letters, and parcels, exclusive of those carried on Public Service ...	...	...	...	40,262	41,611	42,859	42,848	43,137
Sale of Postage Stamps—								
Ordinary Stamps ...	...	...	...	38,928	40,867	43,768	45,845	50,022
Service Stamps ...	...	...	...	16,908	17,375	18,288	18,558	19,887
District Post Collections ...	17	15	...	...	...	...	...	...
Mail Cart and Parcel Van Passengers' Service ...	...	...	...	392	370	287	194	112
Bullock Train Collections ..	...	...	...	5,146	4,771	3,393	2,189	2,077
Fees and Petty Receipts ...	...	...	...	491	371	419	412	366
	17	15	...	102,127	105,365	109,014	110,046	115,601
Deduct Refunds ...	...	...	...	109	24	44	21	·36
Total ...	17	15	...	102,018	105,341	108,970	110,025	115,565

Account No. 62 —*continued.* [REVENUES

Amounts of the MINOR HEADS, under each HEAD of REVENUE, in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments—								
Model Farms ...	771	2,403	1,103	1,353	2,160	10,064	1,199	1,506
Botanical and other Public Gardens ...	...	...	...	...	...	363	...	...
Total ...	771	2,403	1,103	1,353	2,160	10,427	1,199	1,506
Law and Justice—								
Sale Proceeds of unclaimed and intestate property	3,307	2,260	2,416	3,061	2,808	2,278	2,106	2,240
Tullubana Receipts or Court Fees realized in cash .	64,219	51,563	56,175	18,809	8,166	9,969	27,864	31,276
General fees, fines and forfeitures ..	33,500	40,305	47,131	46,631	48,759	48,284	32,997	32,380
Miscellaneous ..	3,610	1,003	268	1,222	1,046	970	1,266	771
Registration Fees ...	28,464	33,435	39,721	39,403	31,213	29,745	32,069	39,812
Proceeds of Jail Labor and Manufactures ...	9,682	10,990	11,794	15,546	45,169	49,640	49,632	46,789
Total ...	142,782	139,556	157,505	124,672	137,161	140,886	145,934	153,268
Police—								
Receipts on account of Police supplied to Municipalities, public Departments, private persons, Companies, &c. ...	48,270	59,389	6,407	6,801	6,018	5,936	6,196	8,811
Receipts from Railway Company for Railway Police ...	10,486	4,250	3,957	6,122	5,861	5,984	5,543	5,586
Contributions for Pensions ...	...	...	...	...	938	980	1,164	1,321
Fees, Fines and Forfeitures ...	38	174	1,056	102	32	27	100	3,097
Miscellaneous ...	691	645	1,322	1,750	2,911	2,267	1,102	3 064
Total ...	59,485	64,458	12,742	14,775	15,763	15,194	14,105	21,879
Education—								
Fees, Fines and Contributions on account of Education ..	2,414	7,460	4,771	4,138	3,298	4,369	4,568	5,289
Income from Endowments in land ...	...	899	975	957	953	1,345	987	785
Sale Proceeds of Books, &c. ...	4,135	5,179	5,343	3,630	2,791	2,960	3,418	2,851
Miscellaneous ...	23	111	1,558	2,101	1,470	415	455	974
Total ...	6,572	13,649	12,647	10,726	8,512	9,089	9,428	9,899
Medical—								
Lunatic Asylum ...	...	...	...	...	459	435	495	301
Sale of Medical Stores ...	...	1,517	...	...	...	...	...	1
Miscellaneous ...	...	...	...	639	136	121	163	526
Total ...	...	1,517	...	639	595	556	658	828
Stationery and Printing—								
Sale of Gazettes and other Publications ...	..	1	30	111	3,653	2,462	2,287	2,098
Other Press Receipts ...	996	2,177	2,766	8,488	1,535	3,050	4,193	6,401
Total ..	996	2,178	2,796	8,599	5,188	5,512	6,480	8,499
Interest—								
On Loans to Municipalities, Native States, &c .	20	5,744	4,976	7,707	10,575	17,991	15,645	11,781
On purchase-money of waste-lands ...	1,976	839	622	454	593	285	313	155
On other accounts ..	2,018*	13	36	1	...	6	19	22
Total ...	4,014	6,596	5,634	8,162	11,168	18,282	15,977	11,958

* Includes £1,388 for interest on arrears of Revenue.

CHARGES] Account No. 62—*concluded.*

Amount of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Receipts in aid of superannuation and retired allowances—								
Contribution for Pensions, Gratuities, &c. ...	...	...	1,225	2,369	2,354	3,773	1,900	1,293
Gain by Exchange on Transactions with London ...	...	...	...	...	3,561	3,630	3,615	862
Miscellaneous—								
Gain by Exchange ...	...	9	7	106	11	3	5	1
Premium on Bills of Exchange	362	311	259	164	209	309	312	267
Unclaimed Bills of Exchange	294	...	...	4,910	250	210	400	392
Sale Proceeds of old stores, materials, &c. ...	75	298	564	334	408	541	844	824
Unclaimed Deposits ...	4,621	6,374	3,130	4,560	5,033	3,978	6,199	6,566
Miscellaneous Fees, Fines, &c.	621	647	3,327	3,017	2,114	1,581	594	3,705
Miscellaneous Receipts ...	11,095	58,111	47,210	4,278	3,398	5,410	3,021	10,803
Total ...	17,068	65,750	54,497	17,369	12,323	12,032	11,375	22,558

Account No. 63.

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS.

CIVIL DEPARTMENT—								
Interest on Service Funds, &c.	1,384	3,423	1,799	2,132	2,240	2,667	3,026	3,363
Refunds and Drawbacks ...	43,401	30,312	70,289	44,954	29,955	21,348	29,205	20,457
Land Revenue ...	545,871	557,258	530,204	518,237	503,477	511,789	507,548	478,225
Forest ...	77,588	109,695	116,243	116,604	106,070	72,211	84,880	72,813
Excise on Spirits and Drugs	38,172	14,573	14,328	24,387	14,479	14,630	14,764	13,991
Assessed Taxes ...	2,122	2,093	976	164	...	...	...	4,631
Salt ...	117,123	71,862	66,020	63,483	65,080	...	...	...
Stamps ...	20,253	10,300	8,570	6,463	6,253	6,997	7,276	7,694
Post Office ...	7,495	6,880	...	98,293	98,620	103,510	109,693	111,120
Administration ...	167,433	157,171	151,123	158,807	155,537	161,047	156,217	144,473
Minor Departments ...	9,054	8,730	17,626	13,342	12,921	11,542	8,554	14,895
Law and Justice ...	507,504	486,532	493,425	513,552	547,106	531,492	531,553	561,348
Police ...	446,783	425,242	373,278	375,638	374,806	374,843	369,820	368,664
Education ...	116,144	124,814	119,378	123,850	129,904	127,137	120,749	105,446
Ecclesiastical ...	23,438	21,215	21,112	22,459	23,370	23,694	24,634	23,607
Medical Services ...	73,009	73,687	77,356	83,318	85,025	87,088	89,506	89,961
Stationery and Printing ...	37,928	33,525	32,821	34,222	38,928	43,735	36,378	23,391
Political Agencies ...	36,343	6,120	8,203	3,516	4,900	3,281	11,997	3,562
Allowances and Assignments under Treaties and Engagements ...	144,090	128,661	123,210	129,614	124,945	119,778	119,929	121,212
Superannuation and Retired Allowances ...	51,335	53,181	58,834	62,774	62,257	66,289	70,825	78,801
Loss by Exchange ...	...	...	...	...	...	9	9	6
Miscellaneous ...	12,347	52,581	23,266	17,491	18,125	33,295	18,569	30,860
Famine Relief ...	...	...	...	...	77,856	...	...	...
Provincial Surpluses ...	37,645*	...	54,940	...	...	36,374	58,629	...
Total of Civil ...	2,516,462	2,377,855	2,363,001	2,413,300	2,481,854	2,353,356	2,372,761	2,278,520

* Assignments from Imperial Revenues to provide the Local Government with a working balance.

Account No. 63—*continued.* [CHARGES

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
PUBLIC WORKS DEPARTMENT.								
Ordinary—								
Military Buildings—								
Construction ...	128,624	158,162	1,537	290	628	321	3,684	7,411
Repairs ...	39,005	45,333	2,039	1,013	2,128	1,755	1,126	1,312
			3,576	1,303	2,756	1,979	4,810	8,723
Barrack Furniture, including repairs and establishment ...	...	...	40	30	35	55	6	23
	167,629	203,495	3,616	1,333	2,791	2,034	4,816	8,746
Civil Buildings—								
Construction ...	66,765	9,172	10,245	5,922	5,802	17,901	9,508	10,230
Repairs ...	18,562	2,459	3,082	3,983	3,833	3,807	4,756	4,287
	85,327	11,631	13,327	9,905	9,635	21,708	14,264	14,517
Communications—								
Construction ...	58,227	...	...	...	...	...	...	...
Repairs ...	93,090	...	...	...	...	...	...	...
	151,317	...	...	...	...	...	...	...
Public Improvement—								
Construction ...	34	...	55	150	...	...	...	—2,300
Repairs ..	135	...	...	...	...	...	...	...
	169	...	55	150	...	...	...	—2,300
Total of Works and Repairs Carried over	404,442	215,126	16,998	11,388	12,426	23,742	19,080	20,963

CHARGES] Account No. 63—*concluded.*

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—concluded.

Grants.	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875-76.	1876-77	1877-78.
P. W. DEPARTMENT—*continued.*	£	£	£	£	£	£	£	£
Ordinary—Contd. and brought forward ...	404,442	215,126	16,998	11,388	12,426	23,742	19,080	20,963
Establishment ...	214,405	143,225	19,033	18,564	18,429	23,162	23,505	24,020
Tools and Plant ...	28,461	7,704	5,000	2,852	...	783	195	343
Profit and Loss ...	735	2,171	...	...	...	...	...	...
	648,043	368,226	41,031	32,804	30,855	47,687	42,780	45,326
ADD OR DEDUCT—Variation in balance of Stock Account and London Invoices ...	—8,472	—29,558	...	...	...	...	...	...
Expenditure in England included in above ...	...	—2,051	—3,185	—3,338	+605	—282	—123	—266
Suspense Account ...	...	...	...	+1,329	—1,135	+88	+82	—33
	—8,472	—31,609	—3,185	—2,009	—530	—194	—41	—299
TOTAL BUILDINGS AND ROADS, IMPERIAL ...	639,571	336,617	37,846	30,795	30,325	47,493	42,739	45,027
DITTO PROVINCIAL ...	...	283,717	319,275	298,238	301,564	246,667	214,517	314,357
Irrigation—Capital Outlay ...	50,079	64,069	64,541	21,296	35,134	80,550	2,757	12,829
Ditto —Provincial ...	...	...	...	...	...	...	...	30,322
State Railways ...	...	...	...	...	...	...	...	3,649
TOTAL PUBLIC WORKS ORDINARY ...	689,650	684,403	421,662	350,329	367,023	374,710	290,043	406,184
PRODUCTIVE PUBLIC WORKS—WORKING EXPENSES AND MAINTENANCE—								
Irrigation ...	...	...	129,001	123,033	130,860	144,052	147,416	113,662
State Railways ...	2,657	40	...	...	...	...	...	...
GUARANTEED RAILWAYS—								
Compensation for lands taken for Railways	13,706	8,301	8,401	11,901	5,218	3,545	—169	3,827
Salary, Establishment, and Contingent Charges ...	6,467	6,671	5,878	6,002	6,105	6,453	6,327	6,167
	20,173	14,972	14,279	17,903	11,323	9,998	6,158	9,994
TOTAL PRODUCTIVE PUBLIC WORKS	22,830	15,012	143,280	140,936	142,183	154,050	153,574	123,656
TOTAL PUBLIC WORKS DEPARTMENT	712,480	699,415	564,942	491,265	509,206	528,760	443,617	529,840

Account No. 64. [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76	1876-77.	1877-78.
Interest on Service Funds and other Accounts—	£	£	£	£	£	£	£	£
Interest on Deposits in the District Savings Banks ...	...	235	421	811	1,242	1,716	2,056	2,361
Ditto on other Accounts ...	1,384	3,188	1,375	1,321	998	951	970	1,002
Total ..	1,384	3,423	1,799	2,132	2,240	2,667	3,026	3,363
Refunds and Drawbacks—								
Land Revenue ...	15,138	11,239	40,518	26,647	16,214	6,402	11,969	7,020
Forest ...	3,420	1,312	1,223	2,399	5	1,422	1,256	79
Excise on Spirits and Drugs	205	129	265	149	221	204	69	[illegible]
Assessed Taxes ...	6,379	5,816	1,383	182	146	14	18	[illegible]
Customs ...	10	2	162	4	34	...	...	15
Salt ...	...	5	13	...	4	...	16	2
Stamps ...	12,589	4,888	4,970	4,981	5,031	4,408	5,606	4,765
Law and Justice ...	3,709	3,390	5,590	4,328	3,766	4,834	4,800	4,890
Miscellaneous, including Military and Public Works ..	1,682	3,531	6,184	3,974	1,846	2,612	4,528	3,071
Provincial Refunds ...	269	...	981	2,290	2,688	1,452	943	229
Total ...	43,401	30,312	70,289	44,954	29,955	21,348	29,205	20,457
Land Revenue—								
Salaries ...	119,836	116,235	120,043	125,273	122,487	120,792	126,654	115,978
Establishments ...	181,253	177,910	178,956	178,546	178,654	179,884	179,990	179,668
Contingencies ...	36,911	40,948	19,795	20,663	16,738	16,989	19,068	17,897
Travelling Allowances ...	3,532	4,432	4,827	4,296	5,189	4,851	4,552	5,229
Charges for the service of Revenue Processes ...	7,812	9,959	9,704	7,956	7,889	8,662	7,200	7,161
Charges on account of Khas Mehals (Government Estates)	9,116	11,437	10,350	9,931	11,575	18,689	18,275	18,299
	358,460	360,921	343,675	346,665	342,532	349,867	355,739	344,532
Charges for collection of Owner's rate on irrigated villages ...	...	...	...	...	...	...	...	179
Revenue Survey, Professional	15,620	...	...	...	...	...	...	...
Land Settlement Charges ..	159,638	156,135	144,105	135,830	127,165	132,295	118,532	96,659
Allowances to District and Village Officers .	12,153	40,202	42,424	35,742	33,780	29,627	32,280	34,523
Rents, Rates and Taxes ...	...	...	...	...	...	...	997	[illegible]
Compensation Pay of Covenanted Civilians ..	...	...	...	...	...	...	...	1,434
Total .	545,871	557 258	530,204	518,237	503,477	511.789	507.548	478,225

CHARGES] Account No. 64—*continued.*

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Forest—								
Salaries, Establishments and Contingent Charges ...	18,171	20,102	20,858	19,304	18,566	19,599	21,081	21,911
Conservancy and Working Charges ...	59,417	89,593	95,385	97,300	87,504	52,612	63,799	50,902
Total ...	77,588	109,695	116,243	116,604	106,070	72,211	84,880	72,813
Excise on Spirits and Drugs—								
Salaries, Establishments and Contingencies ...	13,159	10,386	10,070	10,068	10,082	14,630	14,575	13,860
Cost of Excise Opium* ...	21,240	...	...	10,150	149	...	...	...
Petty Construction & Repairs	...	...	...	...	...	...	33	...
Rents, Rates and Taxes ...	...	...	...	...	...	...	156	131
Discount on sale of Opium	3,773	4,187	4,258	4,169	4,248	...	...	...
Total ...	38,172	14,573	14,328	24,387	14,479	14,630	14,764	13,991
Assessed Taxes—								
Establishments and Contingencies ...	2,122	2,093	976	164	...	...	...	4,631
Salt—								
Salaries and Establishments ...	16,323†	9,519	3,204	3,137	3,152	Transferred to the Government of India.		
Preventive Establishment ...	42,273	40,037	40,976	39,464	39,225			
Miscellaneous and Contingencies	40,247‡	3,316	4,365	2,741	4,827			
Saltpetre Establishment ...	18,280	18,990	17,475	18,141	17,876			
Total ...	117,123	71,862	66,020	63,483	65,080	...	...	...

* From 1871-72 this has been deducted from proceeds of sale, which have been credited net and the sums shewn in 1873-74 and 1874-75 are arrea charges.
† Includes excavation charges.
‡ Includes £32,666 being rent of the Sambhar Lake paid to the Maharaja of Jodhpore.

Account No. 64 —*continued.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Stamps—								
Salary of the Superintendent or other Officers ...	1,857	1,573	1,588	1,977	1,665	1,617	1,613	1,632
Establishments of do. ...	744	605	439	441	418	437	459	421
Contingent Charges ...	179	328	164	141	163	150	146	81
Charges for the sale of Stamps	17,473	7,794	6,379	3,904	4,007	4,793	5,058	5,560
Total ...	20,253	10,300	8,570	6,463	6,253	6,997	7,276	7,694
Post Office—								
Presidency and District Offices	...	...	...	70,520	75,105	78,878	81,663	85,875
Conveyance of Mails ...	...	...	...	21,268	18,170	20,290	22,359	19,971
Discount on sale of Postage Stamps ...	...	...	...	1,430	1,240	1,338	1,410	1,545
Miscellaneous ...	...	...	...	5,075	4,105	3,004	4,261	3,729
District Post Establishment ..	7,495	6,880	...	...	...	...	...	...
Total ...	7,495	6,880	...	98,293	98,620	103,510	109,693	111,120
Administration—								
Lieutenant-Governor, N. W. P.	10,000	10,000	10,000	10,000	9,535	9,600	8,458	9,600
Chief Commissioner of Oudh...	5,609	5,880	5,600	5,600	5,376	5,212	6,465	329
Staff and Household Expenses of the Lieutenant-Governor	4,483	2,512	2,495	2,472	2,628	2,611	2,079	2,258
Tour Expenses ...	10,862	8,303	9,126	11,206	10,299	15,209	8,779	5,719
Secretariats ..	27,252	28,565	28,063	29,928	29,489	28,494	29,574	26,871
Board of Revenue ...	27,907*	22,386	20,526	20,800	22,221	22,095	22,105	23,622
Commissioners ...	59,037	58,506	55,220	54,653	54,906	55,476	55,324	54,073
Office of the Accountant General	20,733	19,694	18,244	19,275	19,141	19,714	20,890	19,803
Currency Department ...	1,550	1,325	1,849	4,783	1,942	1,801	1,711	1,164
Translator's Department ...	...	...	...	...	...	835	832	834
Total ..	167,433	157 171	151,123	158,807	155,537	161,047	156,217	144,473

* Includes Financial Commissioner, Oudh

CHARGES. Account No. 64—*continued.*

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments—								
Emigration Charges ...	19	33	75	95	79	38	28	93
Meteorological Department ...	961	1,097	1,153	1,217	1,369	1,234	1,079	1,087
Archæological Department ...	...	...	...	...	...	...	129	4
Repairs of Monuments of Antiquity ...	900	...	500	...	500	543	...	...
Tea Nurseries and Plantations...	1,020	1,071	523	386	316	190	5	...
Bull and Stallion Charges ...	8	79	8	...	...	...	114	4,850
Gazetteer and Statistical Memoirs	...	111	1,319	2,119	1,688	1,569	1,603	1,286
Cinchona Plantation ...	209	414	371	274	71	...	...	...
Miscellaneous ...	...	...	...	446	719	1,333	100	...
Census ...	...	339	9,171	2,490	...	...	3	...
Model Farms ...	774	1,099	...	1,634	3,667	2,320	1,778	2,918
Central and other Museums ...	...	23	14	...	183	74	...	...
Botanical and other Public Gardens ...	4,687	4,464	4,492	4,681	4,329	4,241	3,696	4,318
Public Exhibitions and Fairs	476	...	...	...	..	...	19	339
Total ...	9,054	8,730	17,626	13,342	12,921	11,542	8,554	14,895
Law and Justice—								
High Court ...	32,064	30,741	30,969	30,142	32,944	34,534	34,470	34,100
Judicial Commissioner, Oudh ...	5,854	5,550	5,910	5,916	5,740	6,045	5,896	5,695
Law Officers ...	1,585	1,788	1,956	1,784	1,476	1,961	3,063	4,313
Civil and Sessions Courts ...	169,960	167,816	167,048	168,612	169,120	170,385	172,377	172,654
Criminal Courts ...	177,055	172,087	159,603	163,984	162,006	163,503	166,715	159,624
Courts of Small Causes ...	6,626	6,106	6,440	5,910	5,937	5,873	6,555	7,091
Jails ...	97,673	84,746	101,745	118,138	151,783	130,950	123,776	156,857
Registration ...	16,687	17,698	19,754	19,036	18,100	18,241	18,701	19,579
Compensation Pay of Covenanted Civilians ...	...	...	...	...	...	...	...	1,435
Total ...	507,504	486,532	493,425	513,552	547,106	531,492	531,553	561,348

Account No. 64—*continued.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued

Minor Heads under each Grant	1870-71	1871-72	1872-73.	1873-74.	1874-75.	1875 76	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Police—								
Superintending Officers ...	15,521	15,073	15,032	13,227	13,097	13,657	13,759	12,047
Executive Force ...	364,962	343,425	344,993	349,610	349,370	348,062	343,162	340,476
Municipal or Village Police ...	39,960	55,224	2,500	2,500	2,500	2,500	2,500	2,500
Govt Railway Police ..	10,498	5,329	8,889	8,304	7,805	8,518	8,285	8,659
Special and Local Police .	1,046	1,743	1,864	1,997	2,034	2,106	2,114	4,984
Military Police ...	14,796	4,448	...	...	..	...	...	...
Total ...	446,783	425,242	373,278	375,638	374,806	374,843	369,820	368,664
Education—								
Director of Public Instruction	13,602	8,583	7,504	6,818	6,809	7,719	6,799	4,005
Inspectors of Schools ..	26,468	28,607	22,801	23,548	22,885	22,738	22,999	21,218
Government Colleges ..	18,946	17,783	19,994	21,767	21,887	23,777	21,896	18,717
Government Schools ..	25,315	28,814	32,015	35,163	36,786	37,323	36,522	35,056
Grants-in-aid of Schools and Educational Institutions ..	26,365	31,159	26,204	26,632	30,414	25,195	22,925	19,807
Grants for the Encouragement of Literature ...	...	350	2,689	2,645	2,834	1,722	1,719	1,018
Scholarships, Prizes, &c ..	2,782	2,531	2,916	3,236	3,638	3,824	3,449	3,087
Government Book Depôt ...	2,666	6,544	3,446	3,344	3,881	4,294	3,717	1,837
Miscellaneous ..	...	443	1,809	697	770	545	723	701
Total ...	116,144	124,814	119,378	123,850	129,904	127,137	120,749	105,446
Ecclesiastical—								
Church of England ...	18,742	17,051	17,020	17,895	18,654	18,783	19,605	18,120
Church of Scotland ..	1,645	1,293	876	1,244	1,249	1,185	1,295	1,367
Church of Rome ..	600	553	650	600	600	600	550	650
Contingent Charges ..	1,993	1,853	2,064	2,104	2,282	2,537	2,690	2,575
Cemeteries ..	458	465	502	526	585	589	584	595
Total .	23,438	21,215	21,112	22,459	23,370	23 694	24,634	23,607

CHARGES] Account No. 64—*continued.*

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Medical Services—								
Medical Establishments ...	39,377	39,861	41,510	43,856	42,932	44,991	43,673	44,347
Medical Colleges and Schools...	1,598	1,818	1,438	1,309	1,146	1,035	1,123	1,226
Vaccine Establishments ...	7,864	8,895	8,534	9,698	10,970	11,317	11,740	10,863
Government Hospitals and Dispensaries ...	15,692	13,176	14,834	17,208	18,165	19,210	20,852	22,889
Lunatic Asylums ...	4,391	4,412	5,119	5,599	6,019	5,559	5,675	6,356
Chemical Examiner's Dept. ...	473	307	312	340	332	432	317	313
Grants for Medical purposes ...	128	128	117	128	128	128	128	128
Sanitary Commission ...	3,486	5,090	5,492	5,180	5,333	5,016	4,998	3,839
Total ...	73,009	73,687	77,356	83,318	85,025	87,688	88,506	89,961
Stationery and Printing—								
Printing Establishments and Charges ...	37,928	33,525	32,821	34,222	38,928	43,735	36,378	23,391
Political Agencies—								
Establishments and Charges ...	34,891	4,666	4,904	267	1,297	220	392	551
Charges on account of State Prisoners ...	805	1,357	2,930	2,883	2,741	2,729	2,908	2,667
Miscellaneous ...	647	97	369	366	862	332	722	109
Imperial Assemblage at Delhi, and Public Rejoicings and Durbars, 1st January 1877	...	...	...	...	...	...	7,975	235
Total ...	36,343	6,120	8,203	3,516	4,900	3,281	11,997	3,562
Allowances & Assignments under Treaties and Engagements—								
Territorial & Political Pensions	128,398	113,524	110,794	119,805	115,342	109,481	109,816	110,877
Sayer Compensation ...	4,366	4,064	3,112	4,070	3,335	3,512	3,014	3,769
Pensions and Charitable Allowances ...	11,326	11,073	9,304	5,739	6,268	6,785	7,099	6,566
Total ...	144,090	128,661	123,210	129,614	124,945	119,778	119,929	121,212

Account No. 64 —*concluded.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Superannuation, Retired, and Compassionate Allowances—								
Superannuation and Retired Allowances ...	36,697	40,801	45,304	49,367	49,831	52,745	58,094	62,487
Compassionate Allowances ...	10,480	10,140	9,690	9,979	8,458	8,603	7,889	8,036
Gratuities ..	4,158	2,240	3,840	3,428	2,628	2,902	2,709	6,144
Covenanted Civil Service Annuities ..	...	...	...	...	1,340	2,039	2,133	2,134
Total ..	51,335	53,181	58,834	62,774	62,257	66,289	70,825	78,801
Loss by Exchange on Transactions with London ...	...	...	...	...	...	9	9	6
Miscellaneous—								
Travelling Allowances to Officers attending examinations	426	158	210	188	205	93	146	162
Rewards for proficiency in Oriental Languages ...	418	336	300	433	718	100	...	500
Charges for remittance of Treasure ...	2,451	2,912	2,433	2,327	5,444	2,935	3,206	3,766
Famine and Cholera charges...	144	496	...	...	...	...	...	...
Donation for Charitable purposes ...	4,079	5,150	5,402	5,689	5,200	5,097	5,098	4,463
Special Commissions of Enquiry	...	...	...	...	...	246	1,824	1,598
Allowances to Civil Servants out of employ ...	133	206	92	...	...	...	...	...
Rewards for the destruction of wild beasts, &c ...	863	635	834	998	1,249	1,045	1,272	1,093
Purchase of Books, Periodicals and Publications ...	1,267	1,199	1,725	1,788	1,059	1,897	1,780	1,202
European Vagrants ...	30	354	260	384	343	407	472	561
Rents, Rates and Taxes .	...	1,663	1,925	1,803	1,827	1,778	...	...
Other items ...	2,536	39,472*	10,085	3,881	2,080	19,697	4,771	17,515
Total ...	12,347	52,581	23,266	17,491	18,125	33,295	18,569	30,860

* Includes £ 25,000 for purchase of General Troup's Estate at Ranekhet £2,823 for relief of distress caused by floods (N W. P.), and £ 2,844 for advances in civil suits and for the maintenance of Revenue defaulters, and for agricultural improvements written off as irrecoverable

Account No. 65] INDIAN ACCOUNTS—Local Series. [GOVT. OF THE N.-W. P. AND OUDH

SUPPLY AND DEBT] Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of the N W. PROVINCES and OUDH, from 1870-71 to 1877-78, showing also opening and closing

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Gross Revenues ...	7,817,259	7,497,777	7,724,178	7,548,009	7,679,708	7,817,675	7,882,802	7,107,727
Debt incurred ...	3,036,221	2,394,794	3,274,266	2,726,055	2,771,584	2,722,118	3,004,420	3,459,295
Supplies from London ...	11,006	13,022	5 856	26,960	36,228	39,066	35,053	7,656
Accounts Current between the Presidencies and Provinces (excess of credits to) ..	...	...	...	...	...	...	...	...
Opening Cash Balance ...	1,981,609	2,342,327	3,031,988	2,664,810	1,991,018	2,405,689	3,095,080	2,108,434
TOTAL ..	12,846,095	12,247,920	14,036,288	12,965,834	12,478,538	12,984,548	14,017,355	12,683,112

ABSTRACT of the NET RESULTS

Net Revenues or Surplus ..	4,423,180	4,270,765	4,635,884	4,222,394	4,262,239	4,566,792	4,731,252	4,026,325
„ Debt incurred ...	...	..	...	...	...	...	17,644	...
„ Supplies from London ...	10,306	6,755	...	26,794	34,865	38,952	34,706	7,031
Accounts Current between the Presidencies and Provinces (Net difference)	...	...	...	...	...	...	...	...
Opening Cash Balance ...	1,981,609	2,342,327	3,031,988	2,664,810	1,991,018	2,405,689	3,095,080	2,108,434
TOTAL ...	6,415,095	6,619,847	7,667,872	6,913,998	6,288,122	7,011,433	7,878,682	6,141,790

Account

TOTAL of each MINOR HEAD of DEBT incurred and discharged*

DEBT INCURRED—								
Temporary or Floating Debt ...	...	...	...	...	...	...	...	82,215
Savings Banks Deposits ...	3,808	9,057	14,718	21,869	26,885	28,279	31,018	56,967
Local Funds ...	1,144,617	886,537	895,276	931,212	984,216	947,461	1,014,683	1,137,219
Political Trust, Prize and Railway Funds (Fire Insurance) ..	137	409	291			..	..	.
Deposits ...	1,134,799	977,636	1,382,016	1,331,496	1,313,956	1,260,094	1,484,828	1,486,707
Advances Recoverable ..	338,797	435,350	975,597	427,870	394,819	419,271	401,780	472,632
Loans to Municipalities, Native States, &c., repaid ..	2,154	1,570	2,595	5,601	21,766	31,433	34,773	222,574
Local Remittances (Net) ...	...	...	...	...	...	...	37,338	...
Railway Capital ...	352,273	...	. .	.	...	...	...	...
Miscellaneous ...	59,636	81,235	3,773	8,007	29,912	5,580		981
TOTAL ...	3,036,221	2,394,794	3,274,266	2,726,055	2,771,584	2,722,118	3,004,420	3,459,295

* For details of each Minor Head of Debt, see Account No 69

Account

TOTAL of each MINOR HEAD of Supplies from and

Advances and Supplies ...	11,006	13,022	5,856	26,960	36,228	39,066	35,052	7,625
Amount received in India to be paid to the British Exchequer ..		...	...	..	...	...	1	31
TOTAL ...	11,006	13,022	5,856	26,960	36,228	39,066	35,053	7,656

No. 65. [SUPPLY AND DEBT

DEBT incurred and discharged, Supplies from and to LONDON, Supplies between the several PRESIDENCIES and PROVINCES and the aggregate CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross charges ...	3,394,079	3,227,012	3,088,294	3,325,615	3,417,469	3,250,883	3,151,550	3,081,402
Debt discharged ...	3,293,182	2,569,691	3,500,403	3,196,441	3,184,820	3,084,498	2,986,776	3,549,021
Supplies to London ...	700	6,267	20,631	166	1,363	114	347	625
Accounts Current between Presidencies and Provinces (Excess of Debits to) ...	3,815,807	3,412,962	4,762,150	4,452,594	3,469,197	3,553,973	5,770,248	4,264,497
Closing Cash Balance ...	2,342,327	3,031,988	2,664,810	1,991,018	2,405,689	3,095,080	2,108,434	1,787,567
TOTAL ...	12,846,095	12,247,920	14,036,288	12,965,834	12,478,538	12,984,548	14,017,355	12,683,112

of the above ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	...	...
„ Debt paid off ...	256,961	174,897	226,137	470,386	413,236	362,380	...	89,726
„ Supplies to London ...	...	...	14,775	...	...	...	...	...
Accounts Current between Presidencies and Provinces (Net difference) ...	3,815,807	3,412,962	4,762,150	4,452,594	3,469,197	3,553,973	5,770,248	4,264,497
Closing Cash Balance ...	2,342,327	3,031,988	2,664,810	1,991,018	2,405,689	3,095,080	2,108,434	1,787,567
TOTAL ...	6,415,095	6,619,847	7,667,872	6,913,998	6,288,122	7,011,433	7,878,682	6,141,790

No. 66.

in the N. W. PROVINCES and OUDH, in each year, from 1870-71 to 1877-78.

DEBT DISCHARGED—								
Temporary or Floating Debt ...	...	...	...	...	...	...	...	82,215
Savings Banks Deposits ...	412	4,082	6,135	10,740	13,229	17,180	22,574	50,344
Deposits ...	1,036,093	1,074,361	1,310,460	1,343,446	1,316,753	1,239,657	1,428,756	1,567,398
Local Funds ...	1,079,148	802,853	905,520	971,340	1,025,781	1,102,191	1,006,070	1,099,805
Political Trust, Prize and Railway Funds (Fire Insurance)	377	325	999	...	...	...	...	...
Advances Recoverable ...	291,833	430,800	1,020,518	384,195	437,302	413,352	381,411	497,734
Loans to Municipalities, Native States, &c. ...	87,143	718	40,724	87,355	83,798	20,723	140,525	207,776
Local Remittances (Net) ...	52,373	183,899	212,854	390,494	291,545	276,086	...	43,507
Railway Capital ...	686,971	...	...	..	...	...	...	...
Miscellaneous ...	58,832	72,653	3,193	8,871	16,412	15,309	7,440	242
TOTAL ...	3,293,182	2,569,691	3,500,403	3,196,441	3,184,820	3,084,498	2,986,776	3,549,021

No. 67.

on LONDON, in each year, from 1870-71 to 1877-78.

Advances and Supplies ...	700	6,197	20,631	166	1,363	114	266	554
Amount advanced on Navy Bills, &c., recoverable in England from the British Exchequer ...	...	70	...	...	...	...	81	71
TOTAL ...	700	6,267	20,631	166	1,363	114	347	625

Accounts Current between Presidencies and Provinces] **Account**

Total TRANSACTIONS with each PRESIDENCY and PROVINCE

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Receipts ...	1,920,202	4,403,989	1,477,351	2,619,276	3,080,448	1,900,052	4,267,959	7,256,529
Net ditto ...	...	...	...	...	...	...	...	...
Details of Gross Receipts—								
Government of India ...	1,113,210	3,654,588	675,539	1,298,439	2,032,401	1,245,780	1,102,469	3,510,229
Central Provinces ...	3,085	24,654	10,992	9,048	18,333	36	103	21,775
British Burma ...	...	...	...	...	...	50	10	248
Assam ...	...	...	...	...	...	...	1	374
Government of Bengal ...	21,441	56,034	32,533	454,697	186,498	56,128	60,897	75,153
Ditto of Punjab ...	94,503	117,642	77,320	262,795	87,627	27,407	88,985	108,969
Ditto of Madras ...	938	524	870	628	853	637	496	3,470
Ditto of Bombay ...	822	837	20,201	113,858	233,203	42,135	13,056	403,710
Civil Dept., N W. P. and Oudh (P. W. D.) ...	...	...	...	...	...	...	716,145	715,372
Ditto (Irrigation)	...	...	...	...	...	...	481,579	801,412
Ditto Guaranteed Railways	...	...	...	...	...	...	482	3,975
Mily. Dept., Bengal ...	110,708	82,224	123,052	113,753	118,815	126,694	113,553	106,513
Ditto (P. W. D.)	291	9,933	3,343	1,829	463	443	453	453
Ditto (Ry. Capital)	18	...	...	...	...	...	...	...
Ditto (Irrigation)	...	...	...	...	225	577	176	14
Mily. Dept., Madras ...	359	55	551	358	856	650	480	47
Ditto (P. W. D.)	...	...	...	...	...	1	1	...
Ditto (Irrigation)	...	...	...	...	...	...	...	...
Mily. Dept., Bombay ...	109,520	28	131	2,871	93	1,546	725	1,093
Ditto (P. W. D.)	40,840	79	...	...	...	...	...	...
Public Works Department ...	...	...	...	...	...	...	1,064,110	1,278,884
Transfers of the P. W. D. ...	...	...	...	...	...	...	82,138	93,453
Ditto (Ry. Revenue)	...	...	...	...	...	...	...	...
Ditto (Irrigation)	...	...	...	...	...	...	151,848	110,910
Ditto (Ry. Guaranteed)	...	...	...	...	...	...	6,327	6,167
Electric Telegraph Remittances	...	...	9,970	11,008	10,694	12,827	12,458	14,197
Ditto (P. W. D.)	...	...	...	216	89	13	24	15
Ditto (Ry. Revenue)	...	...	...	...	...	...	...	...
Ditto (Irrigation)	...	...	...	...	172	47	197	81
Supply Bills payable other Governments ...	161,390	128,040	81,500	11,750	16,530	23,159	33,790	...
Remittance Transfer Receipts payable, other Governments...	263,077	329,351	441,349	338,026	373,596	361,922	337,456	15
Total ...	1,920,202	4,403,989	1,477,351	2,619,276	3,080,448	1,900,052	4,267,959	7,256,529

No. 68. [Accounts Current between Presidencies and Provinces

and with each Department from 1870-71 to 1877-78.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Payments ...	5,736,009	7,816,951	6,239,501	7,071,870	6,549,645	5,454,025	10,038,207	11,521,026
Net ditto ...	3,815,807	3,412,962	4,762,150	4,452,594	3,469,197	3,553,973	5,770,248	4,264,497
Details of Gross Payments—								
Government of India ...	2,012,345	4,550,243	2,492,150	2,858,671	1,832,426	2,044 964	2,918,984	3,977,101
Central Provinces ...	1,208	25,623	100	535	466	69	10,092	9,056
British Burma ...	...	...	...	73	109	19	40	1,085
Assam ...	...	...	774,372	...	...	...	...	3,325
Government of Bengal ...	875,176	723,959	...	1,349,290	1,129,317	902,711	1,885,294	1,503,246
Ditto of Punjab ...	260,858	132,220	88,271	496,890	483,584	50,080	164,189	669,440
Ditto of Madras ...	11	12,369	871	108	761	68	17	6,565
Ditto of Bombay ...	394	85,142	148,209	41,863	802,328	200,804	868	35,914
Civil Dept., N.-W. P. & Oudh (P. W. D.) ...	...	...	...	...	...	...	649,824	643,222
Ditto (Irrigation)	...	...	...	...	...	...	328,292	513,559
Ditto Guaranteed Railways	...	...	...	...	...	...	651	148
Mily. Dept., Bengal ...	1,978,015	1,871,568	1,886,136	1,931,391	2,004,187	1,952,834	1,926,131	2,002,026
Ditto (P. W. D.)	656	21,110	400	961	884	719	1,678	1,390
Ditto (Ry. Capital)	123	...	...	...	...	...	...	...
Ditto (Irrigation)	...	...	...	...	155	337	336	165
Mily. Dept., Madras ...	767	646	429	3,231	483	541	6,429	919
Ditto (P. W. D.)	...	...	...	...	...	...	...	33
Ditto (Irrigation)	...	...	...	...	...	...	...	...
Mily. Dept., Bombay ...	278,486	4,015	5,060	5,005	3,890	229	104	...
Ditto (P. W. D.)	307	...	...	...	...	31	226	...
Public Works Department ...	...	...	...	...	...	...	1,583,295	1,890,501
Transfers of the P. W. D. ...	...	...	...	...	...	...	133,832	117,657
Ditto (Ry. Revenue)	...	...	...	...	...	...	...	...
Ditto (Irrigation)	...	...	...	...	...	...	110,069	104,017
Ditto (Ry. Guaranteed)	...	...	...	...	...	...	...	...
Electric Tel. Remittances ...	...	...	21,332	20,777	20,820	21,477	20,956	24,648
Ditto (P. W. D.)	...	...	...	...	59	25	2	...
Ditto (Ry. Revenue)	...	...	...	...	...	2	...	...
Ditto (Irrigation)	...	...	...	...	...	...	...	...
Supply Bills payable, other Governments ...	96,607	144,010	447,252	40,016	25,680	11,530	21,150	2,957
Remittance Transfer Receipts payable, other Governments	231,056	246,046	375,419	323,059	244,496	267,585	265,798	14,052
Total ...	5,736,009	7,816,951	6,239,501	7,071,870	6,549,645	5,454,025	10,038,207	11,521,026

DEBT] Account

DETAILS of MINOR HEADS of DEBT incurred and

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL FUNDS—								
General Police ...	Details not available.	Details not available.	4,614	7,478	3,695	3,253	2,358	2,898
Village Police ...			778	7,767	...	...	...	.
Commuted Jagirs ...			13,108	10,272	10,487	11,309	13,470	14,472
School ...			22,685	27,264	21,509	18,852	19,432	17,180
Nuzool ...			18,722	19,213	18,268	19,333	18,200	17,868
Pound ...			10,171	10,504	9,520	10,434	11,097	13,406
Acreage Cess ...			33,748	31,048	32,224	31,574	32,709	31,135
Stage Carriage ...			95	82	99	91	229	544
Ferry ...			88,343	84,672	89,939	87,818	79,737	76,391
Road ...			29,771	29,372	22,177	21,318	22,086	19,145
Staging Bungalow ...			2,323	2,082	2,147	2,120	1,941	2,092
Ganges River Toll ...			2,342	1,804	1,452	1,311	1,388	1,320
Local Rate ...			382,083	417,416	420,156	427,797	437,557	423,563
One per cent. Income Tax ...			293	171	214	585	313	174
Muttra and Hattras Railway			...	...	1,456	3,880	8,977	9,364
Village Accountants ...			174,441	169,893	190,358	192,306	214,012	227,101
Town ...			35,552	36,786	34,920	31,919	34,743	33,404
Village Watch ...			19,252	6,539	10,737	8,387	6,834	6,713
District Post ...			4,692	4,254	3,898	3,824	3,604	3,608
Dispensary ...			9,972	11,905	10,554	12,017	11,565	12,250
Cantonment ...			22,331	20,907	22,308	22,061	21,760	23,050
Terai Improvement ...			6,336	12,140	4,921	5,827	9,224	7,587
Canning College ...			...	8,075	14,848	12,877	11,437	9,232
Minor Funds ...			13,624	11,568	13,730	15,568	26,015	160,536*
Debt Accounts ...			...	...	32,423	...	25,965	24,186
Famine Relief ...			...	...	12,176	...	...	..
TOTAL ...	1,144,617	886,537	895,276	931,112	984,216	947,461	1,014,683	1,137,219
DEPOSITS—								
General ...	3,228	919	...	...	...	2,742	..	251
Trusts and Endowments ...	...	...	...	...	...	...	...	20,000
Judicial ...	317,564	285,491	343,088	317,449	334,933	323,606	332,883	361,020
Revenue ...	683,660	622,049	916,996	882,130	854,349	784,431	233,246	331,840
Public Works ...	92,702	69,177	61,914	124,466	115,975	97,677	163,350	100,079
Irrigation ...	...	...	5,078	7,451	5,490	15,221	6,139	6,596
Personal ...	...	...	...	...	...	...	690,581	649,698
Deposits for Loan ...	...	...	...	...	3,209	43	...	17,228
Provincial Surpluses ...	37,645*	...	54,940	...	...	36,374	58,629	...
TOTAL DEPOSITS ...	1,134,799	977,636	1,382,016	1,331,496	1,313,956	1,260,094	1,484,828	1,486,707

* This includes balance of the Oudh Province, £14,840, transferred to the N. W. Provinces.

No. 69. [DEBT

discharged in the N. W. PROVINCES & OUDH from 1870-71 to 1877-78.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
LOCAL FUNDS—								
General Police ...	Details not available.	Details not available.	3,946	3,760	3,601	2,546	2,521	2,231
Village Police ...			201,444	217,484	212,828	...	...	...
Commuted Jagirs ...			...	10	...	236	34	...
School ...			57,566	69,378	66,787	18,162	17,504	16,314
Nuzool ...			9,819	15,434	14,269	24,230	16,397	17,911
Pound ...			4,382	6,248	10,412	9,864	9,274	10,413
Acreage Cess ...			...	...	64	673	9	12
Stage Carriage ...			...	4	2	2	1	3
Ferry ...			22,654	35,637	31,486	50,275	39,858	35,110
Road ...			181,568	220,575	226,029	208,891	39,128	35,167
Staging Bungalow ...			2,707	2,924	2,578	3,076	4,336	2,088
Ganges River Toll ...			2,157	2,598	2,866	2,723	1,009	1,111
Local Rate ...			91,634	52,818	68 830	394,582	553,128	499,262
One per cent. Income Tax ...			1,376	...	...	...	...	...
Muttra and Hattras Railway...			...	6,330	41,193	47,518	16,394	6,739
Village Accountants ...			173,553	172,033	174,568	200,223	191,309	212,836
Town ...			35,646	38,131	37,014	35,496	36,047	35,523
Village Watch ...			28,485	26,137	36,325	7,851	7,012	5,943
District Post ...			18,273	18,050	18,566	18,923	3,526	3,348
Dispensary ...			10,250	9,544	9,652	9,194	9,871	10,635
Cantonment ...			24,111	21,861	23,324	23,213	22,409	22,905
Terai Improvement ...			16,400	9,404	4,405	7,598	5,607	8,263
Canning College ...			...	4,549	13,141	13,939	11,842	11,982
Minor Funds ...			16,737	19,375	22,701	20,397	16,826	160,028*
Debt Accounts ...			2,812	6,880	4,240	2,579	2,028	1,981
Famine Relief ...			...	12,176	...	...	...	...
TOTAL ...	1,079,148	802,853	905,520	971,340	1,025,781	1,102,191	1,006,070	1,099,805
DEPOSITS—								
General ...	176	3,347	...	...	...	2,742	..	20,003
Judicial ...	300,393	302,017	355,511	305,593	324,279	327,517	328.267	365,318
Revenue ...	637,983	667,175	889,079	882,473	848,507	804,803	233,021	329,890
Public Works ...	97,541	68,401	60,923	135,098	95,221	98,131	168,712	101,780
Irrigation ...	...	...	4,947	9,172	5,677	6,421	14,062	8,455
Personal ...	...	...	...	...	...	...	684,694	657,630
Deposits for Loan ...	...	...	...	...	3,209	43	...	17,228
Provincial Deficits ...	...	33,421	...	11,110	39,860	...	...	67,094
TOTAL ...	1,036,093	1,074,361	1,310,460	1,343,446	1,316,753	1,239,657	1,428,756	1,567,398

* This include a balance of the Oudh Province, £141,840, transferred to the North-Western Provinces.

DEBT] Account

DETAILS of MINOR HEADS of DEBT incurred and

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
ADVANCES RECOVERABLE—	£	£	£	£	£	£	£	£
Municipalities ...	...	235,060	234,068	244,804	234,622	260,113	241,261	260,267
Advances—Civil ...	105,608	85,078	38,170	39,862	57,387	58,295	86,399	88,619
Ditto Provincial ...	...	16,139	631,015	74,912	33,489	11,822	31,295	12,285
Ditto P. W. Dept. ...	45,838	47,239	44,110	30,619	28,604	67,857	...	...
Ditto do. Irrigation	...	...	1,165	...	...	...	...	...
Suspense Account ...	161,270	16,638	7,772	13,129	9,557	15,291	8,494	10,713
Ditto Provinci ...	...	...	...	...	...	...	...	1,307
Ditto Post Office ...	...	...	...	3,430	1,770	4	...	...
P. W. Drawing Account ...	...	...	...	...	1,359	...	340	...
Cash Recoveries ...	...	333	768	1,165	9,524	3,821	2,167	2,427
Ditto Provincial ...	...	...	...	...	...	...	...	2,180
Advances to Cultivators ...	25,956	32,997	17,426	9,274	18,251	31,743	31,436	47,115
Permanent Advances ...	125	713	1,103	675	256	325	316	1,587
Ditto Provincial ...	...	...	...	...	...	...	...	2,356
Ditto Postal ...	...	...	...	...	...	...	72	60
Post Office Advances ...	...	...	...	...	...	...	...	7
Famine Relief, P. W. D. ...	...	...	...	...	...	...	...	43,709
Drawing Account of the Accountant General ...	...	1,153	...	...	...	...	...	...
Total ...	338,797	435,350	975,597	427,870	394,819	449,271	401,780	472,632
LOANS TO MUNICIPALITIES, NATIVE STATES, &c., REPAID—								
Loans to Native States ...	2,154	...	...	...	14,502	15,150	13,299	4,296
Do. to Mofussil Municipalities ..	...	...	...	533	2,104	2,394	2,807	3,101
Do. to Landholders and other Notabilities ...	...	1,570	2,595	5,068	5,160	13,889	18,667	215,177
Total ...	2,154	1,570	2,595	5,601	21,766	31,433	34,773	222,574
LOCAL REMITTANCES—								
Gross Receipts ...	7,524,370	4,774,672	8,336,713	8,959,222	7,952,386	6,347,355	3,334,674	5,204,174
Net Receipts ...	...	...	...	...	...	...	37,338	...
Details of Gross Receipts—								
Supply Bills ...	95,240	145,203	84,840	87,258	75,240	59,820	62,600	267,082
Remittance Transfer Receipts	823,912	346,385	366,693	372,880	327,387	242,438	251,930	618,746
Cash Remittances between Treasuries ...	4,450,604	2,125,387	5,374,015	4,818,013	4,263,657	3,080,521	2,783,246	3,090,988
Forest Cash Remittances ...	120,532	162,009	237,385	206,495	183,624	161,426	164,848	154,268
Customs do. ...	574,323	3,890	4,262	462	33	...	...	...
Miscellaneous do. ...	6,385	322,811	425,444	318,568	183,309	99,197	72,050	1,072,874
Post Office Value-payable Remittances ...	...	...	2,780	...	...	...	...	216
P. W. Dept., (Civil) ...	425,031	645,933	393,639	1,671,553	1,269,729	1,121,524		
Ditto (Railway) ...	8,519	6,623	6,691	...	...	...		
Ditto (Irrigation) ...	...	...	29,518	...	...	...		
Civil Dept., (P. W. D.) ...	871,229	931,622	839,583	771,499	878,145	796,008	Shewn under Accounts Current with Presidencies and Provinces.	
Ditto (Railway) ...	102,892	8,729	10,562	11,611	5,175	7,002		
Ditto (Irrigation) ...	...	...	433,110	548,837	562,348	595,168		
Transfers, (P. W. Dept. ...	44,435	75,807	77,458	49,506	69,041	61,855		
Ditto (Railway) ...	1,268	273	312	6,027	6,150	6,454		
Ditto (Irrigation) ...	...	...	50,421	96,513	127,948	115,942		
Total ...	7,524,370	4,774,672	8,336,713	8,959,222	7,952,386	6,347,355	3,334,674	5,204,174
MISCELLANEOUS—								
Local Taxes ...	113	...	...	...	...	...	...	...
Settlement Account before 1865-66	267	...	...	...	24,489	220	...	981
Stock Purchases and Sales, P. W. Dept.	59,256	84,235	3,773	7,923	5,453	5,360	...	...
Miscellaneous ...	...	...	...	84	...	...	...	...
Total ...	59,636	84,235	3,773	8,007	29,942	5,580	...	981

No. 69 —*continued.* [DEBT

discharged in the N. W. PROVINCES & OUDH from 1870-71 to 1877-78 —continued.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-77.
	£	£	£	£	£	£	£	£
ADVANCES RECOVERABLE—								
Municipalities ...	...	255,332	236,475	241,154	240,447	240,062	238,795	257,496
Advances—Civil ...	83,544	74,990	34,078	37,650	64,896	53,212	90,509	82.127
Ditto Provincial ...	...	16,379	684,656	30,343	27,088	17,843	26,114	12,371
Ditto P. W. Department	33,094	45,704	45,317	30,132	30,093	62,967	...	...
Ditto Irrigation .	...	...	1 075	...	...	...	...	...
Suspense Account ...	158,849	20,963	5,519	13,778	21,656	8,891	5,382	8,631
Ditto Provincial ...	...	...	...	...	...	...	306	1,002
Ditto Post Office ...	...	...	...	20	5,116	66	...	...
Cash Recoveries ...	...	389	711	1,165	9,524	3,821	2,167	2,428
Ditto Provincial ..	...	...	...	...	...	...	...	2,180
Advances to Cultivators ...	15,946	13,320	11,982	20,366	38,156	24,710	14,302	84,423
Permanent Advances ...	400	531	137	587	326	499	534	94
Ditto Provincial ...	...	...	...	...	...	...	3,066	3.212
Ditto Postal ...	...	...	...	...	...	1,281	236	54
Post Office Advances ...	...	...	...	...	...	...	...	7
Famine Relief, P. W. Dept. ...	...	...	...	...	...	...	...	43,709
P. W. Drawing Account ...	...	3,192	568	...	...	...	...	...
TOTAL ...	291,833	430,800	1,020,518	384.195	437,302	413,352	381,411	497.734
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.								
Loans to Native States ...	71,090	...	...	70,000	...	650	29	...
Do. to Mofussil Municipalities ..	15,613	...	...	9,486	6,927	34	3,543	524
Do. to Landholders and other Notabilities ...	440	718	40,724	7,869	76,871	20,039	136,953	207,252
TOTAL ...	87,143	718	40,724	87,355	83,798	20,723	140,525	207,776
LOCAL REMITTANCES—								
Gross Payments ...	7,576,743	4,958,571	8,549,567	9,349,716	8,243,931	6,623,441	3,297,336	5,247,681
Net Payments ...	52,373	183,899	212,851	390,494	291,545	276,086	...	43,507
Details of Gross Payments—								
Supply Bills ...	94 630	146,643	82,720	89,600	74,410	61,850	62,480	259,582
Remittance Transfer Receipts	823,460	350,954	371,336	372,229	330,889	243,807	247,408	611,793
Cash Remittances between Treasuries ...	4,460,863	2,119,034	5,270,861	4,888.208	4,274,240	3,038,231	2,756,724	3,151,197
Forest Cash Remittances ...	125.564	161,464	248,489	208,925	178,417	153,392	156,950	154,581
Customs do. ...	567.653	10,907	3,123	58	21	1,869	...	..
Miscellaneous do. ...	6,347	318,297	469,924	317,988	185,968	100,554	73,774	1,070.302
Post Office Value-payable Remittances ...	...	...	...	...	...	...	...	226
P. W Dept., (Civil) ...	1 013,708	1,128,033	823,421	2,327,908	1,861,063	1,753,490		
Ditto (Railway) ...	279	203	1,846	...	...	...		
Ditto (Irrigation) ...	...	...	5,184	...	...	...		
Civil Dept., (P. W. D.) ...	394,322	638,671	794,351	720,593	864,353	754,521		
Ditto (Railway) ...	41,709	1,059	678	248	16	3,439	See note on the Receipt side.	
Ditto (Irrigation) ...	...	...	331.078	271,025	291.703	347,909		
Transfers (P. W. D.) ...	46,940	69,901	65,808	91,532	107,612	96,173		
Ditto (Railway) ...	1,268	13,405	6,037	185	143	85		
Ditto (Irrigation) ...	....	...	74,711	61,217	75,096	68,131		
TOTAL ...	7,576,743	4,958.571	8,549,567	9,349,716	8,243.931	6.623.441	3,297,336	5.247,681
MISCELLANEOUS—								
Local Taxes ...	...	...	...	...	3,962	...	...	...
Settlement Account before 1865-66 ...	2,068	100	...	...	7,015	10,100	7,440	242
Stock Purchases and Sales, P. W. Dept. ...	56,764	72,553	3,193	8,609	5,435	5,209	...	
Miscellaneous ...	...	...	...	262	...	...	...	...
TOTAL ..	58,832	72,653	3,193	8,871	16,412	15,309	7,440	242

CASH BALANCES] Account No. 70.

CASH BALANCE in the TREASURIES in the NORTH-WESTERN PROVINCES and OUDH, on the last day of each month, in each year, from 1870-71 to 1878-79.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	1,753,934	2,245,951	2,629,813	2,446,405	1,447,658	1,994,556	2,379,840	2,104,176	1,771,843
May ...	2,536,552	2,800,459	3,075,818	3,131,002	1,880,881	2,448,982	2,689,830	2,575,085	2,326,022
June ...	3,044,199	3,332,140	3,716,369	3,743,121	2,467,352	3,082,488	3,248,945	3,032,640	2,710,423
July ...	3,018,904	3,489,949	3,836,617	3,704,200	2,482,637	3,218,123	3,251,462	3,143,665	2,710,482
August ...	2,687,365	3,128,461	3,458,194	3,361,448	2,227,282	2,891,220	2,850,580	2,769,207	2,281,382
September ...	2,138,423	2,777,408	3,092,895	2,884,099	1,814,636	2,269,633	2,358,280	1,653,747	1,766,447
October ...	1,886,150	2,387,560	2,638,163	2,545,581	1,542,124	1,895,350	1,886,001	1,196,240	1,461,739
November ...	2,411,636	2,792,537	2,801,430	2,869,933	1,877,408	2,359,856	2,205,787	1,274,731	1,681,226
December ...	2,931,806	3,102,225	3,381,919	3,384,968	2,714,428	2,884,292	2,452,396	1,882,867	1,879,238
January ...	3,321,874	3,499,080	5,677,630	3,073,147	2,948,404	3,370,146	2,755,192	2,353,355	2,180,604
February ...	3,010,947	3,322,690	3,186,769	2,721,246	2,848,245	3,426,611	2,591,073	2,459,633	1,699,750
March ...	2,346,267	3,032,906	2,698,251	2,006,655	2,437,651	3,153,254	2,184,705	1,866,971	1,460,815
Adjusted Cash Balance for the last month of the official year as per Finance and Revenue Accounts ...	2,342,327	3,031,988	2,664,810	1,991,018	2,405,689	3,095,080	2,108,434	1,787,567	...

GOVERNMENT OF THE PUNJAB.

REVENUES AND CHARGES] Account No. 71.

GROSS REVENUES, CHARGES, and SURPLUS of the GOVERNMENT OF THE PUNJAB.

Detail of Items.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues—								
Civil ...	3,602,446	3,557,670	3,596,762	3,683,399	3,716,854	3,706,905	3,618,478	2,802,290
Public Works ...	314,010	211,588	203,995	198,739	170,708	212,677	219,121	248,180
Total ...	3,916,456	3,769,258	3,800,757	3,882,138	3,887,562	3,919,582	3,837,599	3,050,470
Gross Charges—								
Civil ...	1,436,921	1,387,244	1,451,104	1,578,711	1,594,792	1,566,358	1,521,883	1,528,405
Public Works— Ordinary ...	501,138	497,627	331,656	308,581	292,560	418,326	423,975	483,066
Productive Public Works, Capital Expenditure ...	500,273	591,254	559,849	822,480	996,715	1,362,244	1,143,040	1,429,559
Total ...	2,438,332	2,476,125	2,342,609	2,709,772	2,884,095	3,346,928	3,088,898	3,441,030
Result—								
Surplus—in Civil Department	2,165,525	2,170,426	2,145,658	2,104,688	2,122,062	2,140,547	2,096,595	1,273,885
Deduct—net P.W. Expenditure	687,401	877,293	687,510	932,322	1,118,595	1,567,893	1,347,894	1,664,445
Net Surplus ...	1,478,124*	1,293,133	1,458,148	1,172,366	1,003,467	572,654	748,701	—390,560

* More by £83,658 than that shown in the Finance and Revenue Accounts. The excess is owing to the inclusion now in the Revenues and Charges of the following which were shewn in the Finance and Revenue Accounts under "Account Current with London":—

	£
Net Traffic Receipts of Guaranteed Railways	84,995
Guaranteed Interest paid	1,337
	83,658

Account No. 72.

TOTAL of REVENUES under each MAJOR HEAD in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Civil Department—								
Land Revenue ...	1,969,292	1,967,707	2,005,666	1,989,963	2,004,595	2,001,117	2,005,814	1,993,174
Tributes and Contributions from Native States ...	27,463	50,580	30,046	28,047	28,296	28,380	28,074	27,990
Forest ...	94,724	71,022	65,300	73,254	83,488	90,983	59,875	68,371
Excise on Spirits and Drugs	83,323	89,715	87,633	88,234	97,685	95,478	103,868	104,377
Assessed Taxes ...	168,957	45,972	32,422	555	17	1	...	..
Customs ...	82,343	104,654	98,476	108,618	86,387	92,667	84,527	..
Salt ...	837,331	800,236	811,190	867,275	841,253	790,518	830,172	...
Stamps ...	233,347	241,219	232,302	233,834	240,381	247,293	245,586	274,162
Post Office ...	...	...	...	134,701	138,375	138,738	132,446	132,672
Minor Departments ...	665	700	3,920	1,825	2,863	3,184	1,746	396
Law and Justice ...	61,161	102,346	101,211	9,372	120,664	119,394	101,146	90,750
Police ...	46,091	47,481	47,341	6,876	6,304	5,744	547	1,007
Marine ...	1,476	2,203	1,035	10,157	26	...	...	...
Education ...	903	6,408	6,056	7,302	7,582	8,470	8,700	8,309
Medical ...	...	...	...	30	285	609	2,837	1,935
Carried over ...	3,607,076	3,530,303	3,522,568	3,660,043	3,658,201	3,622,576	3,605,338	2,703,143

REVENUES] Account No. 72—*continued.*

TOTAL of REVENUES under each MAJOR HEAD in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department—*continued and brought forward* ...	3,607,976	3,530,303	3,522,568	3,660,043	3,658,201	3,622,576	3,605,338	2,703,143
Stationery and Printing ...	145	...	18	6	17	78	110	9,282
Interest ...	981	708	3,540	1,475	2,147	1,778	1,899	2,044
Receipts in aid of Superannuation, Retired, and Compassionate Allowances ...	...	51	634	1,078	1,287	2,083	2,698	2,528
Gain by Exchange on transactions with London ...	—12,150	...	...	...	285	416	508	775
Miscellaneous ...	5,494	8,006	4,115	13,948	10,591	8,974	7,925	10,034
Provincial Deficits ...	...	18,602	2,270	1,849	...	...	...	13,189
Provincial Contributions ...	...	...	63,617	5,000	44,326	71,000	...	61,295
Total ...	3,602,446	3,557,670	3,596,762	3,683,399	3,716,854	3,706,905	3,618,478	2,802,290
Public Works Department—								
Public Works, Ordinary—								
Rents of quarters for Officers, of buildings, &c. ...	2,652	2,469	623	374	395	734	473	512
Sales of buildings, old materials, &c. ...	637	135	6	173	4	118	224	59
Recoveries of deferred fees from Students of the Royal Civil Indian Engineering College ...	...	...	...	...	...	206	265	195
Miscellaneous ...	3,555	6,631	870	241	—35	7	63	69
	6,844	9,235	1,499	788	364	1,065	1,025	835
Provincial Service Receipts ...	...	5,638	13,959	10,384	4,586	5,200	7,562	9,264
Receipts from Agricultural works ...	...	...	2	61	65	659	789	5,546
Receipts from Irrigation works	7,219	15,936	5,521	20,320	9,735	5,035	12,508	...
Total Public Works, Ordinary	14,063	30,809	20,981	31,553	14,750	11,959	21,884	15,645
Receipts from Productive Public Works—								
Irrigation—								
Rents of mills, lands and buildings ...	3,430	2,534	3,852	5,011	...	138	167	168
Receipts from Plantations ...	...	...	...	...	...	1,682	3,121	3,147
Transit dues and Navigation receipts ...	577	505	755	835	794	859	842	1,053
Sale of canal and tank produce	2,179	1,016	1,401	2,127	...	2,104	1,006	215
Water power ...	...	...	...	...	...	5,284	5,383	4,694
Water rate and Talao cess ...	205,665	172,730	174,161	157,800	141,761	165,387	134,269	144,385
Water supply of Towns ...	...	...	...	...	...	22	68	204
Sale of water for purposes other than irrigation ...	...	1,139	1,071	1,141	1,266	1,192	1,135	1,080
Fines, &c., ...	2,191	1,410	...	...	...	1,030	805	868
Miscellaneous ...	910	1,145	1,774	272	12,137	363	287	308
Total ...	214,952	180,779	183,014	167,186	155,958	178,061	147,083	156,122
Railways—								
Guaranteed Railways (Net Traffic Receipts, Punjab Railway) ...	84,995	...	...	...	...	...	...	...
State Railways—								
Gross Receipts ...	...	...	...	...	...	22,657	50,154	76,413
Total Public Works Department	314,010	211,588	203,995	198,739	170,708	212,677	219,121	248,180

Account No. 73. [REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Land Revenue—								
Revenue from lands ...	1,889,635	1,890,274	1,932,505	1,914,946	1,925,092	1,928,974	1,926,930	1,911,332
Rent of Resumed Police Service lands and Service Commutations ...	13,925	13,866	13,878	13,101	20,921	19,075	19,131	18,961
Sale proceeds of Waste Land...	201	52	800	3,963	92	169	1,112	18
Miscellaneous ...	65,531	63,515	58,483	57,953	58,490	52,899	58,641	59,863
Total ...	1,969,292	1,967,707	2,005,666	1,989,963	2,004,595	2,001,117	2,005,814	1,993,174
Tributes and Contributions from Native States—								
Tributes and Contributions from Native States ..	27,463	50,580	30,046	28,047	28,296	28,380	28,074	27,990
Forest—								
Revenue from Timber and Bamboos	75,909	57,712	49,779	56,035	61,255	72,139	40,132	48,756
Revenue from Minor Produce...	16,444	11,137	13,360	16,201	19,894	17,285	18,121	17,485
Miscellaneous ...	2,371	2,143	2,134	1,018	2,339	1,559	1,320	2,061
Duty on Produce of Foreign and Private Forests imported into British Territory ...	...	...	27	...	...	...	2	69
Total ...	94,724	71,022	65,300	73,254	83,488	90,983	59,875	68,371
Excise on Spirits and Drugs—								
License and Distillery fees from the sale of intoxicating Liquors and Drugs ...	61,877	68,193	66,990	66,117	70,066	69,827	75,104	74,818
Duty on Opium consumed in India ..	18,064	19,651	19,575	19,886	23,308	22,008	24,384	24,821
Acreage on Land cultivated with Poppy	2,933	1,466	833	1,781	4,064	3,117	3,848	4,493
Fines, Confiscations and Miscellaneous ...	449	105	235	450	247	526	532	215
Total ...	83,323	89,715	87,633	88,234	97,685	95,478	103,868	104,377
Assessed Taxes—								
Income Tax Collections, &c. ...	168,957	45,972	32,422	555	17	1	...	...
Customs—								
Land Customs ...	82,343	104,384	98,476	108,618	86,323	92,667	84,527	...
Miscellaneous ...	...	270	...	...	64	...	...	...
Total ...	82,343	104,654	98,476	108,618	86,387	92,667	84,527	

REVENUES] Account No. 73 —*continued.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Salt—								
Duty levied by the Inland Customs Department .	450,786	388,757	381,805	430,713	416,822	409,264	420,495	...
Sales of Government Salt ...	374,992	399,734	416,930	421,041	408,251	368,894	387,585	...
Miscellaneous ...	11,553	11,745	12,455	15,521	16,180	12,360	22,092	...
Total ...	837,331	800,236	811,190	867,275	841,253	790,518	830,172	...
Stamps—								
Sale of Commercial and other Stamps ...	58,496	59,359	58,548	60,751	59,300	65,769	62,515	78,020
Sale of Court Fee Stamps ...	174,042	180,990	172,766	171,931	180,111	179,568	181,443	194,159
Fines and Penalties ...	195	360	546	585	488	562	740	858
Miscellaneous ...	614	510	442	567	482	1,394	888	1,125
Total ...	233,347	241,219	232,302	233,834	240,381	247,293	245,586	274,162
Post Office—								
Postage collected in Cash on Letters, Newspapers and Parcels, exclusive of those carried on Public Service ...	...	...	...	23,755	24,977	26,148	25,770	25,051
Proceeds of sale of Postage Stamps—								
Ordinary ...	...	...	...	29,595	32,446	34,525	35,707	39,602
Service ...	...	...	...	17,153	17,556	19,725	20,326	21,880
Mail Cart and Parcel Van Passenger Service ...	...	...	...	6,410	3,612	3,514	3,876	3,138
Bullock Train Collections ...	...	...	...	26,523	34,011	32,788	27,341	23,429
Van Dâk Do. ...	...	...	...	30,867	23,391	19,720	17,044	17,314
Fees and Petty Receipts ...	...	...	...	491	2,415	2,379	2,417	2,334
	...	...	...	134,794	138,408	138,799	132,481	132,748
Deduct Refunds ...	...	...	...	93	33	61	35	76
Total ...	...	...	...	134,701	138,375	138,738	132,446	132,672
Minor Departments—								
Model Farms	665	700	1,902	...	136	203	1,746	396
Public Exhibitions and Fairs..	...	...	2,018	1,825	2,727	2,981	...	...
Total ...	665	700	3,920	1,825	2,863	3,184	1,746	396
Law and Justice—								
Fees, Fines and Forfeitures ...	41,796	41,473	38,390	40,585	43,558	41,541	36,061	35,012
Sale proceeds of Unclaimed and intestate Property ...	1,318	1,956	1,695	1,359	2,047	1,541	3,962	2,126
Tullubana receipts, or Court Fees realized in Cash ...	...	752	198	743	282	...	1,026	1,179
Thuggee and Dacoity ...	1,300	5,651	3,186	3,637	..	...	...	
Miscellaneous ...	1,013	1,103	596	980	650	974	116	249
Jails	366	33,918	37,134	42,838	55,643	55,507	45,773	33,544
Registration	15,338	17,493	20,012	19,230	18,484	19,771	14,208	18,640
Total ..	61,161	102,346	101,211	109,372	120,664	119,394	101,146	90,750

Account No. 73—*continued.* [REVENUES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Police—								
Contributions received for Police furnished to Municipal, Cantonment and Town Funds.	42,793	43,125	3,266	...	...	...	...	...
Fees, Fines and Forfeitures ...	33	37	3	1	4	66	...	59
Receipts on account of Railway Police ...	3,610	3,520	3,626	3,503	3,075	3,556	27	...
Miscellaneous ...	555	799	446	3,372	2,625	2,122	520	948
Total ...	46,991	47,481	47,341	6,876	6,304	5,744	547	1,007
Marine—								
Dockyard Services and Supplies	77	46	2	...	...	...	...	...
Freight and Passage Money ...	1,316	1,989	10	...	...	...	...	...
Sale proceeds of Vessels and Stores ..	23	210	993	10,157	...	...	...	...
Other items ..	60	18	...	...	26	...	...	...
Total ..	1,476	2,263	1,005	10,157	26	...	...	...
Education—								
Fees, Fines and Contributions on account of Education ...	867	889	1,032	1,142	1,329	1,667	2,068	2,337
Sale proceeds of Books, &c. ..	...	5,494	4,838	6,105	6,183	6,701	6,448	5,844
Miscellaneous ...	36	25	186	55	70	102	184	128
Total ...	903	6,408	6,056	7,302	7,582	8,470	8,700	8,309
Medical—								
Medical College Fees ...	...	...	...	...	...	...	...	3
Hospital Receipts ...	...	...	...	...	...	...	...	11
Lunatic Asylums ...	...	...	...	...	...	...	2,402	1 047
Sale of Medical Stores ...	...	...	...	...	...	...	206	468
Miscellaneous ...	...	...	...	30	285	609	229	406
Total ...	...	...	...	30	285	609	2,837	1,935
Stationery and Printing—								
Sale of Gazettes and other Publications ...	...	...	18	2	12	67	11	154
Other Press Receipts ...	145	...	...	4	5	11	99	9,128
Total ..	145	...	18	6	17	78	110	9,282

REVENUES] Account No. 73—*concluded.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Interest—								
On Loans to Municipalities, Native States, Private Individuals, &c. ...	500	688	3,516	1,455	2,132	1,759	1,886	2,032
On purchase money of Waste Lands ...	63	15	24	20	15	19	13	12
On arrears of Revenue ...	418	5	...	...	...	...	...	...
Total ...	981	708	3,540	1,475	2,147	1,778	1,899	2,044
Receipts in aid of superannuation and retired allowances—								
Contribution for pensions, &c.	...	51	634	1,078	1,287	2,083	2,698	2,528
Gain by Exchange on transactions with London ...	—*12,150	...	...	...	285	416	508	775
Miscellaneous—								
Gain by Exchange ...	...	18	77	89	41	...	...	...
Premium on Bills of Exchange	316	513	115	114	40	59	32	120
Unclaimed do. do.	64	774	92	1,293	152	361	144	363
Lapsed Military Cheques ...	...	...	...	...	...	...	72	...
Durbar Presents ...	830	475	236	2,494	356	3,484	1,089	888
Sale proceeds of old Stores, &c.	735	1,041	656	2,024	1,055	1,287	679	482
Miscellaneous Fees, Fines and Forfeitures ...	126	86	374	389	143	157	2,933	3,758
Unclaimed Deposits ...	464	2,102	1,532	848	535	962	1,655	718
Sundry Receipts ...	2,959	2,997	1,033	6,697	8,269	2,664	1,321	3,705
Total ...	5,494	8,006	4,115	13,948	10,591	8,974	7,925	10,034

* Net loss on Railway transactions.

Account No. 74.

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS.

Civil Department—								
Interest on Service Funds, &c.	637	1,420	50	681	721	818	1,126	1,177
Refunds and Drawbacks ...	14,194	11,953	19,769	15,642	17,169	13,334	10,349	12,008
Land Revenue ...	212,850	204,120	219,010	238,897	239,379	245,917	247,051	249,821
Forest ...	118,997	69,756	79,594	59,716	64,648	55,422	52,486	51,986
Carried over ...	346,678	287,249	318,423	314,936	321,917	315,491	311,012	314,992

Account No. 74 —*continued.* [CHARGES

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department—*continued and brought forward* ...	346,078	287,249	318,423	314,936	321,017	315,491	311,012	314,992
Excise on Spirits and Drugs ...	6,490	6,066	6,151	6,045	5,967	5,783	5,772	5,763
Assessed Taxes ...	676	508	71	2	...	...	...	...
Salt ...	67,501	78,490	80,113	79,782	77,267	...	...	...
Opium ...	...	...	1,202	5	...	...	...	...
Stamps ...	9,147	8,566	2,545	3,296	5,808	6,943	6,520	7,429
Post Office ...	4,438	3,109	6,844	152,878	147,602	149,546	136,700	141,363
Administration ...	111,004	112,903	109,605	113,000	110,318	112,977	114,546	116,711
Minor Departments ...	3,179	5,413	5,050	7,247	7,267	8,074	7,852	15,232
Law and Justice ...	253,454	274,248	281,803	289,425	299,307	309,931	317,213	320,514
Police ...	298,067	302,072	304,106	253,396	256,835	261,020	257,323	258,921
Marine ...	23,236	21,079	6,148	3,647	963	800	935	875
Education ...	55,635	69,571	67,682	60,594	63,488	66,820	64,820	67,063
Ecclesiastical ...	21,782	22,464	21,671	21,716	21,655	22,055	20,924	21,713
Medical ...	48,122	48,680	63,435	51,839	63,799	58,855	57,440	54,868
Stationery and Printing ...	11,996	11,443	11,786	15,141	19,393	17,860	18,431	17,681
Political Agencies ...	14,715	15,189	36,611	44,226	69,849	95,777	68,145	56,687
Allowances and Assignments under Treaties and Engagements ...	93,818	87,483	81,670	130,104	83,363	83,711	79,299	76,857
Civil Furlough and Absentee Allowances ...	...	...	...	...	...	...	90	...
Superannuation and Retired Allowances ...	34,258	24,872	25,101	24,141	28,739	29,057	32,621	39,864
Loss by Exchange on transactions with London ...	...	...	...	...	5	6	25	9
Miscellaneous ...	9,204	7,749	20,786	7,291	11,221	13,238	9,364	11,863
Provincial Surpluses ...	*23,521	...	...	...	29	7,814	12,851	...
Total of Civil Department ...	1,436,921	1,387,244	1,451,104	1,578,711	1,594,792	1,566,358	1,521,883	1,528,405
PUBLIC WORKS DEPARTMENT—								
P. W. ORDINARY—								
Military Buildings—								
Original Works ...	139,307	133,515	11,391	6,970	10,413	18,516	33,742	9,710
Repairs ...	30,488	47,081	6,012	6,228	7,357	6,019	7,620	7,176
	169,795	180,596	17,403	13,198	17,770	24,565	41,362	16,886
Barrack Furniture, including Repairs and Establishment	..	...	693	424	606	399	391	354
Carried over ...	169,795	180,596	18,096	13,622	18,376	24,964	41,753	17,240

* The amount of Imperial Assignment for providing the Local Government with a working balance.

CHARGES] Account No. 74 —*continued.*

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS —continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
PUBLIC WORKS, ORDINARY— *continued and brought forward* ...	169,795	180,596	18,096	13,622	18,376	24,964	41,763	17,240
Civil Buildings—								
Original Works ...	26,588	1,091	935	1,494	2,085	9,317	2,638	3,092
Repairs ...	8,531	773	887	1,094	1,157	1,496	1,905	1,812
	35,119	1,864	1,822	2,588	3,242	10,813	4,543	4,904
Communications—								
Original Works ...	28,911	6,560	..	...	...	...	...	...
Repairs ...	55,567	357	...	...	...	2,170	576	—625
	84,478	6,917	...	...	...	2,170	576	—625
Public Improvements—								
Original Works ...	19,047	...	...	...	...	...	22,289	24,978
Repairs ...	1,061	...	...	...	...	...	1,425	...
	20,108	...	...	...	...	...	23,714	24,978
Total Works and Repairs ...	309,500	189,377	19,918	16,210	21,618	37,947	70,586	46,497
Establishments ...	156,063	125,416	4,648	3,908	5,325	7,146	12,571	7,640
Tools and Plant ...	6,440	4,940	52	17	...	...	19	1,127
Profit and Loss ...	723	112	...	...	...	...	...	...
Total ...	472,726	319,845	24,618	20,135	26,943	45,093	83,176	55,264
Add or Deduct—								
Outlay in England ...	—6,352	—619	...	...	—2,141	...	...	...
Variation in balance of Stock Account and London Invoices	—23,502	—22,586	...	...	...	...	...	...
Suspense Account ...	...	...	...	...	...	...	...	...
	—29,854	—23,205	...	...	—2,141	...	...	...
Total Buildings and Roads ...	442,872	296,640	24,618	20,135	24,802	45,093	83,176	55,264
Provincial Services ...	...	151,557	196,976	152,581	155,080	188,967	134,731	193,924
Irrigation ...	49,218	47,620	—9,806	—12,431	5,823	36,396	5,462	45,060
State Railways ...	...	...	...	...	...	598	13,402	12,970
Total Public Works, Ordinary— Carried over ...	492,090	495,817	211,788	160,285	185,705	271,054	236,771	307,218

Account No. 74—*concluded.* [CHARGES

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL and PUBLIC WORKS DEPARTMENTS—concluded.

Details of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
PUBLIC WORKS, ORDINARY—*continued and brought forward* ...	492,090	495,817	211,788	160,285	185,705	271,054	236,771	307,218
Expenditure on Productive Public Works—Working expenses and maintenance—								
Railways—								
Guaranteed Railways—								
Compensation for Lands taken for Railways ...	39	—8,050	126	797	439	50	60	...
Consulting Engineer for Railways, Salary, Establishment and Contingencies ...	6,247	9,860	9,052	8,994	8,715	8,885	9,126	8,869
Interest on Guaranteed Capital	1,337	...	...	...	...	...	...	...
					9,154			
Deduct—Sale proceeds of Land, &c. ...	...	...	...	...	10,000	...	...	...
	7,623	1,810	9,178	9,791	—846	8,935	9,186	8,869
State Railways ...	1,425*	...	...	...	...	13,737	45,958	70,499
Irrigation ...	...	...	110,690	138,505	107,701	124,600	132,060	96,480
Total Productive Public Works...	9,048	1,810	119,868	148,296	106,855	147,272	187,204	175,848
Total of Public Works Dept.	501,138	497,627	331,656	308,581	292,560	418,326	423,975	483,066

* Salaries of Messrs Miller and Kline.

Account No. 75.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT.

Interest on Service Funds and other Accounts—								
Interest on Deposits in District Savings Banks ...	...	140	...	681	621	818	1,026	1,167
Ditto on other Accounts ...	637	1,280	50	...	100	...	100	10
Total ...	637	1,420	50	681	721	818	1,126	1,177
Refunds and Drawbacks—								
Refunds—								
Land Revenue ...	2,995	3,013	1,872	1,857	7,269	6,114	4,731	4,984
Forest ...	568	717	9,233	1,222	1,053	3	80	77
Excise on Spirits and Drugs ...	814	81	75	140	556	252	174	470
Assessed Taxes ..	2,926	2,018	755	30	127	...	..	
Customs ...	467	173	2	4	1,041	202	93	613
Salt ...	571	421	3	...	...	3	20	..
Stamps ...	1,872	1,825	1,416	1,387	2,139	1,703	1,611	1,707
Law and Justice ...	4,294	3,163	2,871	3,067	3,633	3,605	3,546	3,362
Police ...	1	...	...	...	...	..	...	7
Education ..	112	...	2,922	6,618	727	166	...	...
Interest ...	...	...	...	..	48	...	..	...
Miscellaneous ...	74	542	620	1,317	576	1,286	94	788
Total ...	14,194	11,953	19,769	15,642	17,169	13,334	10,349	12,008

CHARGES] Account No 75 —*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT —continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Land Revenue—								
Salaries ...	62,294	90,720	95,718	95,408	95,001	95,411	90,989	89,812
Establishments ...	84,035*	52,867	52,932	53,219	53,648	53,631	54,027	54,492
Contingencies ...	21,828	18,819	9,785	9,985	10,183	10,893	11,442	12,479
Travelling Allowances ...	2,108	1,986	2,311	2,424	2,529	2,494	2,382	2,303
	170,265	164,422	160,746	161,036	161,361	162,429	158,840	159,086
Revenue Survey† ...	10,816	...	...	...	...	...	...	...
Land Settlement ...	29,699	37,699	56,151	75,845	75,434	81,054	82,705	85,266
Allowances to District and Village Officers ...	2,070	1,999	2,113	2,016	2,584	2,434	2,559	2,793
Revenue Record Room Charges	...	...	...	...	...	...	1,959	2,013
Rents, Rates and Taxes ...	...	...	...	...	...	...	988	663
Total ...	212,850	204,120	219,010	238,897	239,379	245,917	247,051	249,821
Forest—								
Salaries and Establishments...	20,644	22,547	25,087	24,270	22,717	23,571	25,453	26,091
Conservancy and Working Charges ...	98,353	47,209	54,507	35,446	41,931	31,851	27,033	25,895
Total ...	118,997	69,756	79,594	59,716	64,648	55,422	52,486	51,986
Excise on Spirits and Drugs—								
Salaries, Establishments and Contingent Charges ...	6,490	6,066	6,151	6,045	5,967	5,783	5,772	5,763
Assessed Taxes—								
Salaries, Establishments and Contingencies ...	676	508	71	2	...	...	...	...
Salt—								
Salaries ...	4,381	4,062	4,200	4,455	4,096			
Office Establishment ...	2,689	2,640	2,623	3,201	2,630			
Preventive Establishment ...	51,410	53,143	53,508	52,812	52,871			
Travelling and Contingent Expenses ...	505	3,589	3,769	2,042	4,145			
Miscellaneous Charges ...		...	...	4,882	4,913	Transferred to India.		
Charges for Excavating ...	2,790	8,204	4,392	6,767	4,054			
Commission on Salt Tax Collections and Compensation to Frontier Chiefs and others ...	3,171	958	937	1,022	980			
Petty Construction and Repairs	2,555	5,894	10,684	4,601	3,578			
Total ...	67,501	78,490	80,113	79,782	77,267	...	...	...

* This includes salaries of Sub-Collectors, which cannot be separated.
† Revenue Survey transferred from 1871-72 to the Government of India.

Account No. 75 —*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Opium—	£	£	£	£	£	£	£	£
Establishment and Contingent charges ...	...	...	627	5	...	...	...	...
Purchase of Opium ...	...	...	575	...	...	...	...	...
Total ...	...	...	1,202	5	...	...	...	...
Stamps—								
Salary of the Superintendent or other Officers ...	...	...	...	528	620	668	665	811
Establishment of do. ...	...	...	...	109	158	159	175	137
Contingencies ...	...	...	...	110	109	72	529	633
Charges for the sale of Stamps	9,147	8,566	2,545	2,549	4,921	6,044	5,151	5,848
Total ...	9,147	8,566	2,545	3,296	5,808	6,943	6,520	7,429
Post Office—								
Chief Office, Calcutta ...	...	...	...	.	228	1,648	2,214	2,852
Presidency and District Offices ...	...	...	...	37,961	38,336	38,605	39,694	41,397
Conveyance of Mails ...	...	...	...	105,401	99,508	99,665	86.352	88,774
Discount on sale of Postage Stamps	...	...	...	1,109	986	1,062	1,101	1,224
Miscellaneous Charges ...	...	...	...	3,009	2,640	3,291	2,433	2,596
District Post Establishments ...	4,438	3,199	6,844	5,398	5,904	5,275	4,906	4,520
Total ...	4,438	3,199	6,844	152,878	147,602	149,546	136,700	141,363
Administration—								
Lieutenant-Governor ...	9,790	10,000	10,000	10,000	9,600	9,600	9,600	9,600
Staff and Household Expenses of do. ...	1,816	1,899	2,464	2,109	1,894	1,844	2,045	2,356
Tour Expenses ...	3,526	8,413	6,597	7,482	6,802	7,615	6,434	9,252
Secretariats, Civil ...	13,362	13,685	13,152	14,360	13,314	14,116	13,406	14,110
Ditto, Military ...	3,774	3,139	3,065	3,653	3,548	3,570	3,587	3,665
Financial Commissioner ...	11,346	10,965	12,095	11,951	12,425	11,917	12,185	12,480
Commissioners ...	53,596	50,811	50,200	49,451	49,261	50,868	54,014	51,295
Office of the Accountant General	12,307	12,171	11,143	13,129	11,776	12,313	12,179	12,835
Paper Currency Office ...	1,487	1,817	889	865	1,698	1,134	1,018	1,021
Rents, Rates and Taxes ...	..	...	...	...	...	...	78	94
Total ...	111,004	112,903	109,605	113,000	110,318	112,977	114,546	110,711

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments—								
Meteorological Department ..	250	397	206	207	325	463	788	688
Census ...	...	...	102	...	...	...	...	...
Donations to Scientific Societies	...	540	540	540	594	617	540	540
Repairs of Monuments of Antiquity ...	...	...	...	6	...	...	19	18
Model Farms ...	...	...	...	618	614	972	862	869
Bull and Stallion Charges ...	2,071	2,260	3,726	3,556	1,962	4,424	3,449	10,116
Gazetteer and Statistical Memoirs ...	...	...	7	108	500	36	...	500
Botanical Gardens ...	540	...	...	11	...	...	...	...
Public Exhibitions and Fairs...	139	1,338	439	1,986	3,258	1,562	2,143	2,139
Other Items ...	179	878	30	215	14	...	51	68
Total ...	3,179	5,413	5,050	7,247	7,267	8,074	7,852	15,232
Law and Justice—								
Chief Court ...	22,145	21,121	19,664	20,754	20,396	19,492	21,291	21,062
Civil and Sessions Courts ...	4,750	20,023	20,172	21,150	21,688	40,952	68,688	66,804
Criminal Courts ...	140,419	122,230	120,071	117,700	117,375	119,036	114,016	115,907
Law Officers ..	1,419	1,346	1,186	1,670	1,356	2,213	1,937	2,023
Courts of Small Causes ...	11,330	10,391	10,902	10,776	10,502	8,402	4,555	4,366
Jails ...	64,792	90,914	92,367	106,530	116,186	107,595	96,231	99,876
Registration .	8,599	8,223	10,441	10,845	11,804	12,241	9,823	10,476
Rents, Rates and Taxes ...	...	...	...	...	...	...	672	...
Total ..	253,454	274,248	281,803	289,125	299,307	309,931	317,213	320,514

Account No. 75—*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Police—								
Superintending Officers of the District Police ...	9,058	13,794	13,769	13,817	14,014	14,407	14,786	14,336
District Executive Force ...	241,970	240,840	242,979	234,693	237,972	242,316	241,045	243,327
Municipal Police ...	42,131	42,496	42,509	...	...	...	...	...
Railway Police ...	4,908	4,942	4,849	4,886	4,849	4,897	1,492	1,258
Total ...	298,067	302,072	304,106	253,396	256,835	261,620	257,323	258,921
Marine—								
Dockyard and Marine Establishments ...	5,396	5,302	1,990	226	...	...	...	..
Marine Pay and Allowances ...	7,793	7,542	3,439	2,239	871	653	873	382
Pilotage, Pilot Establishment and Vessels ...	445	468	...	20	...	...	...	...
Building and Repairs of Ships	126	...	...	...	...	...	...	...
Coal and Fuel ...	5,722	5,155	587	1,139	92	126	...	286
Timber Stores ...	3,225	2,166	37	...	...	...	...	...
Miscellaneous ...	529	446	95	23	...	...	...	...
Pensions and Gratuities ...	...	...	...	...	...	21	62	207
Total ...	23,236	21,079	6,148	3,647	963	800	935	875
Education—								
Director of Public Instruction	13,460	4,597	3,275	3,711	4,076	4,080	4,526	4,167
Inspectors of Schools ...		10,074	10,774	10,928	11,602	12,352	11,133	13,329
Government Colleges ...	3,614	4,861	4,565	3,904	4,425	4,359	5,064	5,387
Government Schools ...	13,357	16,155	14,236	14,156	14,999	16,478	17,385	17,608
Grants for the encouragement of Literature ...	...	...	735	566	512	746	469	449
Grants-in-aid of Schools and Educational Institutions ...	20,983	25,442	22,473	19,059	18,183	19,344	17,710	18,145
Scholarships and Prizes ...	1,208	...	3,853	2,021	2,448	2,534	2,641	2,752
Government Central Book Depôt	586	6,498	3,404	2,387	2,416	4,079	2,939	2,905
Educational Press ...	...	...	1,791	2,447	3,552	1,679	2,198	1,390
Miscellaneous ...	2,427	1,941	2,577	1,455	1,275	1,169	755	931
Total ...	55,635	69,571	67,683	60,594	63,488	66,820	64,820	67,063
Ecclesiastical—								
Church of England ...	18,016	19,177	18,451	18,123	18,481	18,497	17,049	17,706
Ditto of Scotland ...	1,412	899	777	442	97	367	1,029	947
Contingent Charges ...	1,839	1,884	1,744	2,459	2,449	2,534	2,229	2,551
Cemetery Charges ...	515	504	699	692	628	657	617	509
Total ...	21,732	22,464	21,671	21,716	21,655	22,055	20,924	21,713

CHARGES] Account No. 75 —*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT— continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Medical—	£	£	£	£	£	£	£	£
Medical Establishments ...	24,789	24,449	36,777	24,291	28,682	27,378	28,467	26,878
Lahore Medical School ...	4,948	5,428	5,727	5,989	5,803	5,402	6,150	6,546
Vaccine Establishments ...	5,141	5,450	5,622	5,953	5,789	6,757	6,371	6,299
Government Hospitals and Dispensaries ...	8,063	8,668	9,549	9,437	16,983	12,171	9,660	8,236
Lunatic and Leper Asylums	2,567	2,586	2,718	2,619	2,858	3,405	3,233	3,569
Chemical Examiner's Department ...	204	6	10	159	289	347	272	123
Sanitary Commissioner ...	2,410	2,093	3,032	3,391	3,395	3,395	3,287	3,177
Grants for Medical purposes ...	...	...	...	...	...	...	...	40
Total ...	48,122	48,680	63,435	51,839	63,799	58,855	57,440	54,868
Stationery and Printing—								
Printing Establishments and Charges ...	11,996	11,443	11,786	15,141	19,393	17,860	18,431	17,681
Political Agencies—								
Political Establishments and Charges ...	4,935	2,974	3,117	4,555	8,278	7,659	9,000	9,827
Durbar Presents ...	920	1,445	2,031	6,101	1,156	3,485	1,892	2,295
Payments for guarding Hill Passes ...	1,891	2,348	2,300	2,615	3,529	2,703	2,703	2,408
Entertainment of Envoys and Chiefs ...	1,641	1,960	3,051	2,369	2,697	5,541	4,313	4,487
Allowances to Cabul Refugees	...	...	...	2,144	2,133	2,252	2,075	2,190
Imperial Assemblage at Delhi and Public Rejoicings and Local Durbars, 1st January 1877	...	...	...	...	...	...	17,769	6,233
Mission and Expedition Charges	...	...	...	23,380	22,793	5,728	12,458	1,712
Sundry Items ...	5,328	6,462	26,112*	3,062	29,263*	68,409†	17,935	27,535
Total ...	14,715	15,189	36,611	44,226	69,849	95,777	68,145	56,687
Allowances and Assignments under Treaties and Engagements—								
Territorial and Political Pensions ...	51,949	52,333	52,189	99,769	53,404	54,816	52,590	51,942
Sayer Compensations ...	12,036	7,425	2,794	5,473	5,413	5,052	4,007	3,639
Pensions and Charitable Allowances ...	29,833	27,725	26,687	24,862	24,546	23,843	22,702	21,276
Total ...	93,818	87,483	81,670	130,104	83,363	83,711	79,299	76,857
Superannuation, Retired, and Compassionate Allowances—								
Superannuation and Retired Allowances ...	17,765	17,166	17,148	17,917	20,290	22,896	26,333	28,127
Compassionate Allowances ..	4,242	4,291	4,186	3,949	4,032	3,288	3,346	3,809
Gratuities to discharged Public Servants ...	12,251	3,415	4,067	2,275	4,073	2,873	2,942	7,928
Covenanted Civil Service Annuities ...	...	...	...	...	344	...	...	...
Total ..	34,258	24,872	25,401	24,141	28,739	29,057	32,621	39,864
Loss by Exchange on Transactions with London ..	...	...	...	...	5	6	25	9

† Includes (£20,000 and 26,317 respectively) subsidy to the Amir of Cabul.
* Includes £58,036 for special political charges.

Account No. 75 —*concluded.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Miscellaneous—								
Travelling Allowance to Officers attending periodical examinations ...	161	141	157	80	100	237	142	184
Rewards for proficiency in Oriental Languages ...	332	20	18	343	386	272	410	555
Discount on Supply Bills ...	...	...	45	...	...	...	...	...
Remittance of Treasure ...	1,869	1,072	2,026	1,700	1,439	2,192	2,235	2,808
Provisioning Forts ...	186	2,367	948	1,931	614	653	648	281
Miscellaneous ...	4,728	794	13,675*	1,609	3,400	6,245†	4,059	6,243
Allowances to Civil Servants out of employ ...	...	83	...	147	2,275	...	96	...
Conservancy Charges ...	128	136	128	128	...	...	...	...
Donations for Charitable purposes ...	180	288	327	419	282	267	241	326
Rewards for killing Wild Beasts, Locusts, Snakes, &c.	1,337	1,048	645	631	638	1,087	684	603
Books and Publications purchased ...	54	79	207	161	167	290	311	301
Charges on account of European Vagrants ...	...	...	133	142	91	83	117	147
Shish Mehal or Magazine Establishment ...	61	61	...	...	61	61	...	...
Sansi Reformatories ...	168	199	...	...	176	157	...	...
Petty Provincial Establishment	...	...	...	...	...	...	421	415
Office Rents, Rates and Taxes	...	1,461	2,477	...	1,592	1,694	...	...
Total ...	9,204	7,749	20,786	7,291	11,221	13,238	9,364	11,863

* Includes (£11,742) losses sustained during the Mutiny
† Includes (£4,714) charges incidental to the reception of His Royal Highness the Prince of Wales.

SUPPLY AND DEBT] Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of the GOVERNMENT of the PUNJAB from 1870-71 to 1877-78, showing also AGGREGATE OPENING

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Gross Revenues ...	3,916,456	3,769,258	3,800,757	3,882,138	3,887,562	3,919,582	3,837,599	3,050,470
Debt incurred ...	1,336,817	1,301,397	1,714,196	1,804,639	1,684,011	1,912,359	1,758,977	2,489,879
Supplies from London ...	1,831	1,481	2,923	53,272	3,659	3,996	6,399	6,767
Accounts Current between Presidencies and Provinces (Excess of Credits to) ...	...	...	...	...	...	...	...	294,275
Opening Cash Balance ...	1,043,043	1,179,564	1,320,588	1,046,820	1,018,421	1,148,673	986,786	967,930
Total ..	6,298,147	6,251,700	6,838,464	6,786,869	6,593,653	6,984,610	6,589,761	6,809,321

ABSTRACT of the

Net Revenues or Surplus ...	1,478,124	1,293,133	1,458,148	1,172,366	1,003,467	572,654	748,701	...
„ Debt incurred ..	...	110,216	...	...	...	...	42,913	142,663
„ Supplies from London ...	...	...	...	46,218	3,515	3,813	6,100	6,240
Accounts Current between Presidencies and Provinces (Net difference)...	...	...	...	...	...	...	...	294,275
Opening Cash Balance ...	1,043,043	1,179,564	1,320,588	1,046,820	1,018,421	1,148,673	986,786	967,930
Total ...	2,521,167	2,582,913	2,778,736	2,265,404	2,025,403	1,725,140	1,784,500	1,411,108

Account

TOTAL of each MINOR HEAD of DEBT incurred and discharged*

DEBT INCURRED—								
Temporary or Floating Debt ...	...	...	...	...	...	...	...	263,345
Savings Banks Deposits (District)	2,224	5,312	7,370	9,527	11,709	13,699	13,118	15,609
Local Funds ...	344,772	301,216	308,712	583,746	347,161	308,473	318,509	303,772
Railway Funds ...	8,836	12,269	...	...	...	...	...	...
Deposits ...	661,431	619,889	844,066	727,468	950,429	1,190,436	1,057,415	1,420,928
Advances Recoverable ...	205,885	320,367	530,394	474,978	352,233	385,734	363,226	471,188
Loans to Municipalities, &c., repaid ...	...	503	1,784	6,352	16,343	11,788	4,012	8,378
Railway Capital (Punjab Railway)	14,438	...	...	...	...	...	...	...
Local Remittances (Net) ...	82,111	11,157	..	...	...	...	2,697	6,659
Miscellaneous ...	17,120	30,684	21,870	2,568	6,136	2,229	...	...
Total ...	1,336,817	1,301,397	1,714,196	1,804,639	1,684,011	1,912,359	1,758,977	2,489,879

* For details of each Minor Head of Debt, see Account No. 80.

Account

TOTAL of each MINOR HEAD of SUPPLIES

Advances and Supplies ...	1,831	1,481	2,923	53,190	3,656	3,995	6,398	6,767
Amount received in India to be paid to the British Exchequer ...	...	...	...	82	3	1	1	...
Total ..	1,831	1,481	2,923	53,272	3,659	3,996	6,399	6,767

No. 76. [SUPPLY AND DEBT

Debt incurred and discharged, Supplies from and to LONDON, Supplies between the several PRESIDENCIES and PROVINCES, and the and CLOSING CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross charges ...	2,438,332	2,476,125	2,342,609	2,709,772	2,884,095	3,346,928	3,088,898	3,441,030
Debt discharged ...	1,408,301	1,191,181	1,948,778	2,093,292	2,006,631	2,087,002	1,716,064	2,347,216
Supplies to London ...	9,438	8,566	7,671	7,054	144	183	299	527
Accounts Current between Presidencies and Provinces (Excess of debits to) ...	1,262,512	1,255,240	1,492,586	958,330	554,110	563,711	816,570	...
Closing Cash Balance ...	1,179,564	1,320,588	1,046,820	1,018,421	1,148,673	986,786	967,930	1,020,548
TOTAL ...	6,298,147	6,251,700	6,838,464	6,786,869	6,593,653	6,984,610	6,589,761	6,809,321

NET RESULTS of the ABOVE ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	...	390,560
„ Debt paid off ...	71,484	...	234,582	288,653	322,620	174,643	...	...
„ Supplies to London ...	7,607	7,085	4,748	...	..	...	...	...
Accounts Current between Presidencies and Provinces (Net difference)...	1,262,512	1,255,240	1,492,586	958,330	554,110	563,711	816,570	...
Closing Cash Balance ...	1,179,564	1,320,588	1,046,820	1,018,421	1,148,673	986,786	967,930	1,020,548
TOTAL ...	2,521,167	2,582,913	2,778,736	2,265,404	2,025,403	1,725,140	1,784,500	1,411,108

No. 77.

by the GOVERNMENT of the PUNJAB, in each year, from 1870-71 to 1877-78.

DEBT DISCHARGED—								
Temporary or Floating Debt ...	...	...	...	...	...	...	...	227,345
Savings Banks Deposits (District)...	326	2,008	3,847	3,896	5,658	8,575	8,306	11,343
Local Funds ...	305,589	177,482	276,684	615,765	465,837	408,448	305,259	273,732
Railway Funds ...	1,953	29,683	...	...	...	..	..	...
Deposits ...	627,610	667,582	1,002,327	778,798	941,969	1,013,965	1,036,499	1,373,692
Advances Recoverable ...	199,372	272,972	489,309	474,262	343,381	396,425	356,103	455,637
Loans to Municipalities, &c. ...	...	13,605	28,316	3,763	4,767	11,000	9,897	5,467
Railway Capital (Punjab Railway)...	231,748	...	...	...	...	...	...	...
Local Remittances (Net) ...	...	...	145,588	214,191	239,164	246,249	...	...
Miscellaneous ...	41,703	27,849	2,707	2,617	5,855	2,340	...	...
TOTAL ...	1,408,301	1,191,181	1,948,778	2,093,292	2,006,631	2,087,002	1,716,064	2,347,216

No. 78.

from and to LONDON, in each year, from 1870-71 to 1877-78.

Advances and Supplies ...	9,438	8,566	7,665	6,960	79	102	246	429
Amount advanced on Navy Bills, &c., recoverable in England from the British Exchequer ...	...	..	6	94	65	81	53	98
TOTAL ...	9,438	8,566	7,671	7,054	144	183	299	527

Accounts Current between Presidencies and Provinces] Accoun

Total TRANSACTIONS with each PRESIDENCY and PROVINCE

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Receipts ...	1,779,426	3,972,184	2,367,270	3,191,331	3,087,337	3,356,257	10,425,588	12,117,217
Net Receipts ...	...	..	...	...	...	...	...	294,275
Details of Gross Receipts—								
Government of India ...	831,064	3,033,287	1,483,040	1,818,525	1,718,182	2,220,989	2,883,690	3,449,679
Central Provinces ...	...	...	4	...	...	...	...	763
British Burmah ..	...	120	...	...	...	205	...	44
Assam ...	3,169	510	13,334	8,348	...	...	...	193
Government of Bengal ...					384	492	1,006	2,923
Ditto N.-W. P. and Oudh	258,365	132,438	111,005	508,503	517,752	49,482	146,886	679,661
Ditto Madras ...	203	239	245	1,308	383	971	808	5,411
Ditto Bombay ...	140,436	160,597	228,630	383,796	415,425	548,275	706,715	1,425,992
Civil Department (P. W. D.) ...	...	...	...	...	...	...	332,374	299,286
Ditto (Railway Capital) ...	...	...	...	...	...	...	967,086	1,298,936
Ditto (Railway Revenue)	...	...	...	...	...	...	34,881	63,364
Ditto (Irrigation) ...	...	...	...	...	...	...	439,236	449,236
Military Department, Bengal ...	90,077	79,273	119,515	88,549	130,981	181,585	123,141	142,255
Ditto (P. W. D.) ...	2,826	2,613	454	1,409	768	510	648	81
Ditto (Ry. Capital) ...	59	1,369	403	1,126	2,167	977	804	685
Ditto (Irrigation) ...	...	...	...	...	238	500	516	488
Military Department, Madras ...	67	6	5	41	7	3	2	156
Ditto (P. W. D.) ...	...	...	...	...	...	3	...	...
Ditto (Irrigation) ...	...	...	...	...	2	...	...	...
Military Department, Bombay ...	3,026	228	190	27	53	329	138	425
Ditto (P. W. D.) ...	1,723	102	4	71	408	21	12	36
Ditto (Ry. Capital) ...	...	...	...	42	26	11	21	225
Ditto (Irrigation) ...	...	...	...	...	62	16	5	49
Public Works Department ...	...	...	...	...	...	...	683,575	789,730
Transfers of the P. W. D. ..	...	...	...	...	...	...	81,454	68,360
Ditto (Railway Capital) ...	...	...	...	...	...	...	3,414,129	3,273,244
Ditto (Railway Revenue) ...	...	...	...	...	...	...	31,195	43,947
Ditto (Irrigation) ...	...	...	...	...	...	...	85,495	69,624
Ditto (Guaranteed Ry.) ...	...	...	...	...	...	...	9,186	8,869
Electric Telegraph Remittances ...	...	...	13,668	14,703	10,455	19,466	27,715	32,721
Ditto (P. W. D.) ...	...	...	...	...	1	...	...	...
Ditto (Ry. Capital) ...	...	...	...	59	1,285	271	1,168	3,004
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	31	1,042
Ditto (Irrigation) ...	...	...	...	...	17	...	...	...
Supply Bills payable, other Govts. ...	171,782	265,970	120,590	104,790	...	...	169,703	555
Remittance Transfer Receipts payable, other Governments ...	276,629	295,432	276,183	260,034	288,741	332,151	283,968	6,285
TOTAL ...	1,779,426	3,972,184	2,367,270	3,191,331	3,087,337	3,356,257	10,425,588	12,117,217

No. 79. [Accounts Current between Presidencies and Provinces

and with each DEPARTMENT from 1870-71 to 1877-78.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Payments ...	3,041,938	5,227,424	3,859,856	4,149,661	3,641,447	3,919,968	11,242,158	11,822,942
Net Payments ...	1,262,512	1,255,240	1,492,586	958,330	554,110	563,711	816,570	...
Details of Gross Payments—								
Government of India ...	479,627	2,363,535	991,360	1,089,392	779,831	884,134	1,446,212	1,965,361
Central Provinces ...	82	26	...	480	...	...	1,802	2,338
British Burmah ...	...	...	...	50	...	600	...	153
Assam ...	886	958	20,125	2,225	10	...	1,400	1,985
Government of Bengal ...					256	393	130	5,023
Ditto N.-W. P. and Oudh	94,410	117,930	99,907	203,582	192,480	26,957	71,588	119,241
Ditto Madras ...	...	2,015	2	16	52	2	13,333	2,664
Ditto Bombay ...	70,814	160,188	170,479	327,514	165,945	304,017	415,784	306,002
Civil Department (P. W. D.) ...	...	...	...	...	...	...	231,546	213,472
Ditto (Railway Capital)...	...	...	...	...	...	...	28,366	36,618
Ditto (Railway Revenue)	...	...	...	...	...	...	58,296	100,495
Ditto (Irrigation) ...	...	...	...	...	...	...	289,839	328,239
Military Department, Bengal ...	2,279,015	2,349,861	2,420,791	2,357,073	2,352,104	2,506,455	2,507,178	2,656,334
Ditto (P. W. D) ...	1,836	2,577	66	85	630	130	310	332
Ditto (Ry. Capital) ...	2	28	71	23	26	25	50	69
Ditto (Irrigation) ...	...	...	...	...	33	30	75	202
Military Department, Madras ...	76	3	11	44	28	49	3,197	13
Ditto (P. W. D.) ...	...	...	...	...	...	3	...	...
Ditto (Irrigation) ...	...	...	...	...	...	...	...	...
Military Department, Bombay ...	1,364	1,589	15,622	2,434	1,685	2,589	...	4,964
Ditto (P. W. D.) ...	...	...	...	...	...	...	...	...
Ditto (Ry. Capital) ...	...	...	...	...	2	16	3	234
Ditto (Irrigation) ...	...	...	...	...	...	...	...	...
Public Works Department ...	...	...	...	...	...	...	2,300,968	2,550,377
Transfers of the P. W. D. ...	...	...	...	...	...	...	101,761	99,988
Ditto (Railway Capital) ...	...	...	...	...	...	...	3,390,341	3,328,552
Ditto (Railway Revenue)	...	...	...	...	...	...	10,570	15,908
Ditto (Irrigation) ...	...	...	...	...	...	...	65,232	42,650
Ditto (Guaranteed Ry.) ...	...	...	...	...	...	...	...	...
Electric Telegraph Remittances ...	...	...	21,379	19,901	20,032	20,247	23,347	27,860
Ditto (P. W. D.) ...	...	...	...	...	...	...	76	...
Ditto (Ry. Capital) ...	...	...	...	3	40	222	30	3
Ditto (Ry. Revenue) ...	...	...	...	...	...	...	28	15
Ditto (Irrigation) ...	...	...	...	...	...	1	...	...
Supply Bills payable, other Govts. ...	440	100,469	544	91	145	39,015	134,092	1,375
Remittance Transfer Receipts payable, other Governments ...	113,386	128,245	119,499	146,748	128,148	135,083	146,604	12,475
Total ...	3,041,938	5,227,424	3,859,856	4,149,661	3,641,447	3,919,968	11,242,158	11,822,942

DEBT] Account

DETAILS of MINOR HEADS of DEBT incurred

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL FUNDS—								
General ...	Details not available.	286,599	291,070	363,051	325,221	284,488	295,242	279,419
District ...		...	...	200,070	...	...	...	...
Police General ...		1,072	1,077	1,312	1,438	2,123	1,717	2,125
Cantonment ...		13,545	16,565	19,313	20,502	21,862	21,550	22,228
Total ...	344,772	301,216	308,712	583,746	347,161	3,08,473	318,509	303,772
DEPOSITS—								
General ...	534,433	528,210	706,845	634,108	741,324	726,719	...	...
Trusts and Endowments ...	.	...	...	...	...	...	1,264	...
Personal ...	...	...	...	...	...	...	725,845	798,579
Postal ...	...	...	...	..	14	...	.	...
Judicial ...	49,039	34,693	27,714	24,868	39,499	57,882	75,190	...
Revenue ...	30,304	29,443	21,779	26,080	42,500	62,149	89,764	275,047
Deposits of the P. W. D. ...	23,444	26,732	9,020	5,942	5,612	18,104	18,510	11,971
Ditto Irrigation ...	...	...	77,057	33,714	118,984	307,006	128,889	165,889
Ditto Railways ...	690	811	1,651	2,756	2,020	3,104	5,102	35,363
Ditto for Loan ...	...	...	...	...	447	7,658	...	134,079
Provincial Surpluses ...	23,521	...	...	...	29	7,814	12,851	...
Total ...	661,431	619,889	844,066	727,468	950,429	1,190,436	1,057,415	1,420,928
ADVANCES RECOVERABLE—								
Municipalities ...	...	150,802	206,442	190,397	210,590	207,679	220,034	213,157
Advances Recoverable, Civil ...	61,249	52,554	28,505	48,311	16,175	21,384	16,064	19,616
Ditto Provincial ...	...	28,975	200,815	103,425	15,265	10,728	8,104	10,506
Ditto P. W. D. ...	25,229	28,268	10,513	13,008	7,727	12,558	1,207	...
Ditto ditto, Irrigation	...	...	...	972	986	3,501	...	1,229
Account Current with Native States ...	72,457	11,083	27,692	84,900	74,790	110,413	89,036	189,537
Cash Recoveries ...	10,589	4,562	6,191	5,171	4,051	4,134	6,304	1,445
Advances to Cultivators ...	24,119	27,159	26,142	15,942	11,585	10,041	10,706	7,630
Post Office Suspense Account	...	...	...	985	3,542	1,597	651	...
Suspense Account, Civil and P. W. D. ...	8,007	13,788	20,640	9,084	5,264	747	10,919	27,617
Ditto Provincial ...	...	...	...	...	...	...	.	149
Advance for rest-houses ...	4,151	2,716	3,378	2,695	2,125	2,164	..	...
Permanent Advances ...	84	460	76	88	133	778	201	188
Ditto Provincial ...	...	...	...	...	...	...	...	84
Total ...	205,885	320,367	530,394	474,978	352,233	385,734	363,226	471,188
Loans to Municipalities, Native States, &c., repaid—								
Loans to Mofussil Municipalities ...	...	503	400	2,595	11,409	7,721	496	1,283
Do. to Landholders and other Notabilities ...	...	...	1,065	829	4,934	4,067	3,516	7,095
Miscellaneous ...	...	...	319	2,928	...	...	...	...
Total ...	...	503	1,784	6,352	16,343	11,788	4,012	8,378

No. 80. [DEBT

and discharged in the PUNJAB from 1870-71 to 1877-78.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOCAL FUNDS—	£	£	£	£	£	£	£	£
General ...	Details not available.	158,007	261,360	395,091	263,058	220,500	125,436	106,512
District ...		...	...	200,293	179,800	164,242	155,676	141,575
Police General ...		1,235	359	547	1,473	2,408	1,788	1,690
Cantonment ...		13,328	14,965	19,834	21,506	21,298	22,359	23,955
Debt Account ...		4,912	...	...	...	...	...	...
TOTAL ...	305,589	177,482	276,684	615,765	465,837	408,448	305,259	273,732
DEPOSITS—								
General ...	513,019	562,373	707,273	641,896	736,725	726,692	...	...
Trusts and Endowments ...	...	...	...	...	...	...	...	...
Personal ...	...	...	...	...	...	...	741,456	779,907
Postal ..	...	...	...	11	3	...	...	...
Judicial ...	53,976	35,123	29,752	24,648	35,292	58,772	89,101	...
Revenue ...	32,523	29,152	29,744	22,008	35,049	61,823	62,795	289,669
Deposits of the P. W. D. ...	26,684	21,739	7,401	4,561	8,055	18,250	18 258	11,623
Ditto Irrigation ...	...	...	224,738	81,174	124,790	137,143	120,661	109,517
Ditto Railways ...	1,408	593	1,149	2,651	1,608	3,627	4,228	35,708
Ditto for Loan ...	...	...	...	...	447	7,658	...	134,079
Provincial Deficits ...	...	18,602	2,270	1,849	...	...	...	13,189
TOTAL ...	627,610	667,582	1,002,327	778,798	941,969	1,013,965	1,036,499	1,373,692
ADVANCES RECOVERABLE—								
Municipalities ...	...	129,573	191,491	193,860	213,567	216,702	216,011	197,996
Advances Recoverable, Civil ...	73,119	39,502	18,272	43,416	14,980	25,218	14,427	26,332
Ditto Provincial ...	...	30,898	201,638	100,827	15.265	18,832	3,278	9,341
Ditto P. W. D. ...	26,356	23,314	9,818	13,510	7,473	10,974	1,020	...
Ditto ditto, Irrigation	...	...	...	856	960	3,771	...	1,142
Account Current with Native States ...	69,648	10,777	32,126	95,855	70,053	99,551	91,849	178,324
Cash Recoveries ...	10,284	4,632	6,191	5,171	4,051	4,144	6,304	1,445
Advances to Cultivators ...	8,501	12,425	12,047	6,770	7,893	11,595	12,006	11,395
Post Office Suspense Account...	...	...	...	2,811	2,840	474	...	651
Suspense Account, Civil and P. W. D. ..	6,487	18,861	13,915	8,776	3,883	1,351	10,123	28,455
Ditto Provincial ...	...	...	...	...	...	...	179	20
Advances for Rest-houses ...	4,797	2,833	3,734	1,834	2,000	2,251	...	...
Permanent Advances ..	180	157	77	576	416	1,559	372	380
Ditto Provincial ...	...	...	...	...	...	...	534	156
TOTAL ...	199,372	272,972	489,309	474,262	343,381	396,425	356,103	455,637
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.—								
Loans to Mofussil Municipalities ..	...	507	24,112	835	2,767	6,000	5,000	2,033
Do. to Landholders and other Notabilities ..	...	13,098	3,500	...	2,000	5,000	4,897	3,434
Miscellaneous ..	...	...	704	2,928	...	...	...	...
TOTAL ..	...	13,605	28,316	3,763	4,767	11,000	9,897	5,467

DEBT] Account

DETAILS of MINOR HEADS of DEBT incurred

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL REMITTANCES—								
Gross Receipts ...	6,057,267	5,763,935	7,299,841	6,861,793	7,647,102	9,255,725	3,474,142	4,836,650
Net Receipts ...	82,111	11,157	...	...	...	...	2,697	6,659
Details of Gross Receipts—								
Supply Bills ...	613,673	349,084	319,833	482,493	417,199	395,735	246,725	338,794
Remittance Transfer Receipts.	351,254	513,311	416,143	413,540	402,010	418,409	358,587	553,200
Cash Remittances between Treasuries ...	2,402,765	2,377,948	2,695,537	2,786,160	2,530,478	2,675,238	2,759,299	3,836,544
Forest ditto ...	145,918	96,344	109,623	103,296	115,962	118,771	105,619	107,972
Customs ditto ...	2,241	...	...	...	...	...	...	...
Salt ditto ...	383,672	3,537	36	7	241	3,530	2,712	...
Marine ditto ...	18,300	17,400	5,300	800	...	...	...	...
Miscellaneous ditto ...	260,797	135,570	2,210	27,945	20,895	4,458	1,200	
Post Office Value-payable Remittances	...	...	...	...	...	...	...	140
P. W. Department, Civil ...	345,263	570,592	1,048,650	619,214	719,002	899,115	Shewn under Accounts Current with Presidencies and Provinces.	
Ditto Railway ...	47,699	31,955	105,105	...	...	...		
Ditto Irrigation	...	...	16,640	...	...	...		
Civil Department, P. W. ...	817,913	...	554,905	385,279	434,797	371,241		
Ditto Military ...	...	894,273	...	...	...	...		
Ditto Railway ...	409,939	420,234	506,062	691,501	801,412	1,249,108		
Ditto Irrigation	...	...	326,285	310,384	384,458	462,871		
Transfers, P. W. Department...	48,085	37,515	27,875	37,380	37,403	50,148		
Ditto Railway ...	209,748	316,172	1,135,707	935,447	1,707,775	2,514,813		
Ditto Irrigation ..	...	...	29,930	68,347	75,470	62,288		
Total ...	6,057,267	5,763,935	7,299,841	6,861,793	7,647,102	9,255,725	3,474,142	4,836,650
MISCELLANEOUS—								
Local Taxes ...	58	...	...	...	...	...	...	...
Stock Purchases and Sales, P. W. D. ...	16,968	30,684	2,695	2,525	5,989	2,229	...	...
Miscellaneous ...	94	...	19,175	43	147	.	...	...
Total ...	17,120	30,684	21,870	2,568	6,136	2,229		. .

No. 80 —*concluded.* [DEBT

and discharged in the PUNJAB from 1870-71 to 1877-78— concluded.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOCAL REMITTANCES—								
Gross Payments ...	5,975,156	5,752,778	7,445,429	7,075,984	7,886,266	9,501,974	3,471,445	4,829,991
Net Payments ...	...	...	145,588	214,191	239,164	246,249	...	...
Details of Gross Payments—								
Supply Bills ..	619,565	348,134	320,033	479,943	421,130	393,855	248,702	339,406
Remittance Transfer Receipts	353,113	516,047	406,443	419,309	402,579	425,512	354,409	547,561
Cash Remittances between Treasuries ..	2,402,761	2,377,948	2,695,537	2,786,160	2,530,478	2,675,238	2,759,299	3,836,544
Forest ditto ...	150,793	97,178	106,416	102,865	115,284	118,625	105,123	106,442
Customs ditto ..	245	...	...	...	...	...	...	...
Salt ditto ...	385,579	8,032	12	3	1	3,058	2,712	...
Marine ditto ...	18,300	17,400	5,300	800	...	...	...	...
Miscellaneous ditto ...	250,892	135,570	2,210	29,256	19,460	4,581	1,200	...
Post Office Value-payable Remittances	...	...	...	...	...	...	...	38
P. W. Department, (Civil) ...	1,076,304	1,285,494	1,840,927	1,655,931	1,939,226	2,341,390		
Ditto Railway ...	11,700	64,757	61,776	...	...	...		
Ditto Irrigation...	...	...	12,414	...	...	...		
Civil Department, P. W. ...	306,784	...	523,576	380,624	412,753	323,157		
Ditto Military ...	...	508,584	...	...	...	..	Shewn under Accounts Current with Presidencies and Provinces.	
Ditto Railway ...	149,807	93,040	48,690	13,701	20,167	53,483		
Ditto Irrigation ...	...	...	258,491	198,132	248,368	459,147		
Transfers, P. W. D. ...	39,565	40,266	15,816	35,397	30,781	59,086		
Ditto Railway ...	209,748	259,428	1,114,390	914,934	1,710,478	2,609,797		
Ditto Irrigation ...	...	...	33,998	58,929	35,561	35,045		
Total ...	5,975,156	5,752,778	7,445,429	7,075,984	7,886,266	9,501,974	3,471,445	4,829,991
MISCELLANEOUS—								
Local Taxes ...	105	...	..	...	...	...	...	...
Stock Purchases and Sales, P. W. D. ...	22,308	27,847	2,707	2,611	5,855	2,340	...	...
Miscellaneous ...	19,290*	2	...	6	...	...	...	...
Total ...	41,703	27,849	2,707	2,617	5,855	2,340	...	

* Of which £ 19,174 is in Government Account.

CASH BALANCES] Account No. 81.

CASH BALANCE in the TREASURIES under the GOVERNMENT of the PUNJAB, on the last day of each month, in each year, from 1870-71 to 1878-79.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	941,507	1,198,881	1,267,368	868,725	995,178	1,101,235	987,416	1,071,682	1,049,683
May ...	899,476	1,114,434	1,175,904	1,066,861	1,034,693	1,033,113	1,073,206	1,006,053	1,041,918
June ...	1,144,093	1,334,580	1,495,526	1,396,825	1,305,707	1,281,666	1,336,113	1,134,360	1,199,239
July ...	1,178,123	1,343,835	1,534,126	1,470,584	1,475,241	1,407,545	1,427,056	1,284,481	1,269,846
August ...	1,080,596	1,269,903	1,405,456	1,293,079	1,370,473	1,275,369	1,312,995	1,114,152	1,220,266
September ...	971,061	1,308,990	1,132,221	1,184,103	1,171,348	1,225,839	1,154,518	1,035,732	1,201,294
October ...	833,133	1,131,000	1,032,764	966,006	1,127,290	997,683	982,786	906,681	1,247,959
November ...	924,687	1,053,607	1,089,893	1,006,363	1,231,627	1,002,864	1,044,197	969,056	1,087,996
December ...	1,112,360	1,251,113	1,258,342	1,179,179	1,436,452	1,201,537	985,430	1,092,712	1,170,088
January ...	1,119,767	1,563,779	1,249,672	1,201,563	1,437,628	1,178,121	930,884	1,183,202	1,385,286
February	1,210,157	1,547,913	1,279,629	1,152,248	1,406,437	1,125,892	1,027,091	1,198,546	1,285,597
March ...	1,203,093	1,369,691	1,089,968	1,048,377	1,204,186	1,035,123	1,035,109	1,084,544	1,069,276
Adjusted Cash Balance for the last month of the official year as per Finance and Revenue Accounts ...	1,179,564	1,320,588	1,046,820	1,018,421	1,148,673	986,786	967,930	1,020,548	...

MADRAS PRESIDENCY.

REVENUES AND CHARGES] Account No. 82.

GROSS REVENUES, CHARGES and SURPLUS of the MADRAS PRESIDENCY.

Detail of Items.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues—								
Civil ...	7,993,165	7,968,795	8,122,426	8,145,254	8,278,451	8,275,080	6,847,690	6,761,211
Public Works ...	283,066	8,319	15,355	32,220	31,160	9,836	23,777	46,449
Military ...	172,741	191,902	173,405	221,669	178,923	172,648	179,670	178,778
GRAND TOTAL ...	8,448,972	8,169,016	8,311,186	8,399,143	8,488 534	8,457,564	7,051,137	6,986,438
Gross Charges—								
Civil ...	2,568,017	2,529,501	2,557,902	2,725,049	2,590,241	2,658,076	4,631,640	6,994,880
Public Works—								
Ordinary ...	587,780	456,384	655,200	693,267	622,815	650,518	498,354	634,014
Productive Public Works, Capital Expenditure ...	62,642	76,752	21,283	58,962	72,582	59,408	28,511	32.614
Military ...	2,914,163	2,849,261	2,929,654	2,906,232	2,804,732	2,736,993	2,845,793	2,993,623
GRAND TOTAL ...	6,132,602	5,911,898	6,164,039	6,383,510	6,090,370	6,104,995	8,004,298	10,655,131
Result—								
Surplus—In Civil Department ...	5,425,148	5,439,294	5,564,524	5,420,205	5,688,210	5,617,004	2,216,050	—233,669
Deduct—Net Public Works Expenditure ...	367,356	524,817	661,128	720,009	664,237	700,090	503,088	620,179
Remaining Surplus ...	5,057,792	4,914.477	4,903,396	4,700,196	5,023,973	4,916,914	1,712,962	—853,848
Deduct—Net Military Expenditure...	2,741,422	2,657,359	2,756,249	2,684,563	2,625,809	2,564.345	2,666,123	2,814.845
Net Surplus* ...	2,316,370	2,257,118	2,147,147	2,015,633	2,398,164	2,352,569	—953,161	—3,668,693

Account No. 83.

Total of REVENUES under each MAJOR HEAD in the Civil, Military and Public Works Departments.

Civil Department—								
Land Revenue ...	4,397,803	4,440,313	4,693,469	4.451,489	4,635,487	4,545,013	3,296,575	3,494,884
Tributes and Contributions from Native States ...	344,643	342,643	346,643	344,643	344,643	344.643	344,643	344,643
Forest ...	33,979	41,886	41.854	44,983	36,354	42,772	41,476	40,434
Excise on Spirits and Drugs ...	589,266	570,892	616,844	609,946	605,892	633,901	558,369	471,069
Assessed Taxes ...	252,726	110,817	72,895	4,380	177	60	115	14
Customs ...	304,897	313,228	293,742	336,152	321,025	307,962	246,736	203,350
Salt ...	1,264,230	1,307,841	1,285,019	1,295,180	1,331,569	1,353,789	1,291.953	1,142,186
Stamps ...	399,580	399,025	426,591	471,469	492.878	501,971	499,336	489.221
Mint ...	1,572	213	190	12	275	300	1,056	118
Post Office ...	...	...	...	83,556	89,003	97,207	105,089	114,597
Minor Departments ...	...	...	...	...	...	3,672	3,271	2,563
Law and Justice ...	90,829	94,453	95,177	108,129	103.504	107.085	114,339	124,192
Police ...	33,468	8,246	2,865	2,700	2,625	3,768	5.727	7,846
Marine ...	10,461	4,961	4,949	6,886	6,914	3,763	2.726	2,030
Education ...	6,340	8,135	9,149	10,987	5,540	2,870	6,302	3,704
Medical ...	789	12,960	18,629	19,034	18,651	6.221	3,707	3,523
Stationery and Printing ...	3,330	2,803	3,193	2.741	2.734	2,672	2,613	2,724
Interest ...	16,134	17,072	20,908	18,251	18,881	26,977	30,025	28,176
Receipts in aid of Superannuation, Retired and Compassionate Allowances ...	212,254	235,189	132,476	229,510	234,074	244,234	255,137	247,559
Gain by Exchange on Transactions with London ...	10,297	6,604	8,543	9,192	5,168	8.254	14,079	9.009
Miscellaneous ...	26,567	51,514	21,769	30.324	22,757	27.403	24.416	29,364
Provincial Deficits ...	...	..	27,521	65,690	...	10.543	...	...
Total Civil Dept. ...	7,993,165	7,968,795	8.122.426	8.145.254	8.278.451	8,275,080	6.847,690	6.761.211

* From 1870-71 to 1875-76 the results shewn here differ from those in the Finance and Revenue Accounts. The discrepancies are owing to the inclusion now under Revenues of Net Traffic Receipts of Guaranteed Railways and Irrigation Works from 1870-71 and of Guaranteed Irrigation Receipts only from the year 1871-72 to 1875-76 (see Account No. 83 page 179) when these receipts were shewn under "Account Current with London."

REVENUES] Account No. 83 —*continued.*

Total of REVENUES under each MAJOR HEAD in the Civil, Military and Public Works Departments —continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
MILITARY—								
Effective Services—								
Regimental Pay, Allowances and Charges ...	10,365	11,955	15,126	16,414	13,699	9,463	6,627	11,470
Army and Garrison Staff ...	...	...	...	...	...	...	3	60
Commissariat Establishments, Supplies and Services ...	91,027	84,318	83,833	86,322	86,327	80,959	83,199	77,340
Stud and Remount Establishments, Supplies and Services	6,362	7,274	6,902	12,287	8,169	8,754	4,735	4,672
Clothing Establishments, Supplies and Services ...	21,470	24,465	15,093	17,198	14,867	12,761	15,928	14,374
Barrack Establishments, Supplies and Services	2,204	2,374	1,893	3,502	1,453	1,713	1,689	1,448
Administration of Martial Law	97	91	199	215	552	362	314	556
Medical Establishments, Supplies and Services ...	7,622	9,078	23,686	16,935	16,470	19,735	14,588	22,342
Ordnance Establishments, Stores and Camp Equipage ...	23,760	42,334	18,944	56,007	27,938	22,626	32,893	22,232
Education ...	17	13	34	68	232	180	389	194
Sea Transport Charges ...	2,046	1,552	1,502	703	489	800	678	538
Miscellaneous Charges ...	7,763	7,821	5,755	6,848	4,150	9,803	14,371	18,730
Non-Effective Services—								
Military Pensions ...	8	627	299	449	2,120	2,643	1,174	1,394
Widows' Pensions and Compassionate Allowances ...	...	...	139	4,721	2,457	2,849	3,082	3,428
Total Military Dept. ...	172,741	191,902	173,405	221,669	178,923	172,648	179,670	178,778
PUBLIC WORKS DEPT., *Ordinary*—								
Rents of Buildings ...	2,115	1,760	1,724	1,630	1,632	2,007	1,615	1,594
Sales of Buildings, old Materials, &c., ...	6,682	2,691	5,076	7,800	3,612	2,725	1,988	24,127
Value of Materials received from old Buildings ...	...	...	...	...	...	...	29	12
Recoveries of deferred fees from Students of the Royal Civil Engineering College ...	...	...	...	...	...	171	181	318
Tolls, Dues, Fees, Fines, Refunds and Miscellaneous ...	7,468	1,628	988	523	6,261	425	1,577	—35
Provincial Services ...	...	5,507	8,645	25,286	17,283	7,967	10,141	19,297
Receipts from Agricultural Works ...	...	...	618	649	566	1,755	1,495	311
Irrigation Works ...	...	...	11	4	10	3,829	24	...
Carried over ...	16,265	11,586	17,062	35,892	29,364	18,879	17,050	45,624

Account No. 83—*concluded.* [REVENUES

Total of REVENUES under each MAJOR HEAD in the Civil, Military and Public Works Departments—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
PUBLIC WORKS DEPT.—*contd. and brought forward* ...	16,265	11,586	17,062	35,892	29,364	18,879	17,050	45,624
Receipts from Productive Public Works—								
Irrigation—								
Water supply of Towns ..	...	...	...	...	...	206	186	75
Rents of Mills, Lands and Buildings ...	...	...	...	...	2,320	37	86	39
Receipts from Plantations .	...	...	...	...	...	...	2,537	3,026
Transit Dues and Navigation Receipts ..	4,296	4,662	4,348	3,926	3,943	5,060	6,214	5,229
Sale of Canal and Tank Produce ...	289	276	359	...	...	1,572	...	...
Miscellaneous ...	...	...	171	3,037	1,059	552	631	295
Total ..	4,585	4,938	4,878	6,963	7,322	7,427	9,654	8,664
Guaranteed Railway and other Companies (Net Traffic Receipts)—								
Great Southern of India ...	29,227	...	...	...	...	...	...	...
Madras Railway ...	232,470	...	...	...	...	...	...	...
Carnatic ...	445	...	...	...	...	...	...	...
Madras Irrigation and Canal Company ...	74	—8,205	—6,585	—10,635	—5,526	—16,470	—2,927	—7,839
	262,216	—8,205	—6,585	—10,635	—5,526	- 16,470	—2,927	—7,839
Total Public Works Dept. ...	283,066	8,319	15,355	32,220	31,160	9,836	23,777	46,449

Account No. 84.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT.

Land Revenue—								
Revenue from Lands ...	4,218,668	4,341,008	4,609,400	4,354,480	4,519,773	4,146,913	3,215,306	3,413,065
Sale proceeds of Waste Lands	19,413	10,569	5,827	4,882	4,562	3,928	3,453	3,555
Miscellaneous ...	159,722	88,736	78,242	92,127	111,152	394,172	77,816	78,264
Total ...	4,397,803	4,440,313	4,693,469	4,451,489	4,635,487	4,545,013	3,296,575	3,494,884
Tributes and Contributions from Native States—								
Tributes—								
Mysore State ...	245,000	245,000	245,000	245,000	245,000	245,000	245,000	245,000
Travancore State ...	78,311	78,311	78,311	78,311	78,311	78,311	78,311	78,311
Cochin State ...	20,000	18,000	22,000	20,000	20,000	20,000	20,000	20,000
Peshcush—								
Contribution from Travancore State ...	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332
Total ...	344,643	342,643	346,643	344,643	344,643	344,643	344,643	344,643
Forest—								
Revenue from Timber and Bamboos ...	29,917	37,424	36,501	41,075	31,761	35,837	37,629	37,807
Revenue from Minor Produce .	3,031	4,282	4,572	3,527	4,209	2,051	3,491	1,082
Duty on Produce of Foreign and Private Forests imported into British Territory ..	...		15	...	...	20	...	...
Miscellaneous ...	1,031	180	766	381	384	4,864	356	1,545
Total ...	33,979	41,886	41,854	44,983	36,354	42,772	41,476	40,434

REVENUES] Account No. 84—*continued.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Excise on Spirits & Drugs—								
Duty and License Fees for the sale of intoxicating Liquors and Drugs ...	587,962	570,587	615,787	609,197	605,624	429,996	558,089	470,260
Miscellaneous ...	1,304	305	1,057	749	268	203,905*	280	809
Total ...	589,266	570,892	616,844	609,946	605,892	633,901	558,369	471,069
Assessed Taxes—								
Income Tax Collections, &c....	252,315	110,522	72,487	4,380	177	60	115	14
Miscellaneous	411	295	408	...	...	...	...	...
Total ...	252,726	110,817	72,895	4,380	177	60	115	14
Customs—								
Sea Customs { *Imports* ...	179,248	162,813	163,453	174,842	168,079	185,972	177,342	170,136
Sea Customs { *Exports* ...	103,689	128,662	109,019	136,859	122,527	118,538	65,191	27,764
Warehouse, Wharf-rents and Miscellaneous ...	3,747	1,345	1,660	2,260	4,194	3,452	4,203	5,450
Land Customs—Collection and Miscellaneous ...	18,213	20,408	19,610	22,191	26,225	...	...	...
Total ...	304,897	313,228	293,742	336,152	321,025	307,962	246,736	203,350
Salt—								
Customs Duty on Salt ...	394	541	4,174	4,201	4,036	13,783	29,661	23,812
Proceeds of sale of Government Salt ...	1,262,062	1,305,776	1,278,637	1,287,672	1,320,579	1,333,936	1,258,648	1,114,769
Excise duty on Salt ...	1,080	1,293	1,569	2,211	3,673	3,668	1,585	1,404
Miscellaneous ...	694	231	639	1,096	3,281	2,102	2,059	2,201
Total ...	1,264,230	1,307,841	1,285,019	1,295,180	1,331,569	1,353,789	1,291,953	1,142,186
Stamps—								
Sale of Commercial and other Stamps ...	160,671	154,634	171,671	165,290	163,852	172,282	174,900	183,907
Do. of Court Fee Stamps ...	238,504	242,223	252,828	304,119	326,729	325,828	319,557	299,912
Fines and Penalties, &c. ...	111	1,371	1,532	899	993	1,004	3,297	3,510
Miscellaneous ...	294	797	560	1,161	1,304	2,857	1,582	1,892
Total ...	399,580	399,025	426,591	471,469	492,878	501,971	499,336	489,221
Mint—								
Sale of old Stores and Materials	1,265	189	174	...	.	...	1,056	118
Miscellaneous ...	307	24	16	12	275	300	...	...
Total ...	1,572	213	190	12	275	300	1,056	118

* Includes £ 203,602 duty on Opium consumed in India.

Account No. 84 —*continued.* [REVENUES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Post Office—								
Postage collected in cash on Letters, Newspapers and Parcels, exclusive of those carried on the Public Service	...	...	...	16,920	18,272	19,695	20,496	21,220
Sale of Postage Stamps—								
Ordinary ...	...	...	...	53,518	55,983	62,231	66,443	71,218
Service ...	...	...	...	16,330	17,852	19,006	20,701	23,194
Miscellaneous ...	...	...	...	505	316	422	261	389
	...	...	...	87,273	92,423	101,354	107,901	116,021
Deduct—Amount of Postage received in India and paid to the Postmaster General, London ...	...	...	...	3,701	3,411	4,079	2,749	1,406
Refunds ...	...	...	...	16	9	68	63	18
	...	...	...	3,717	3,420	4,147	2,812	1,424
Total ...	...	...	...	83,556	89,003	97,207	105,089	114,597
Minor Departments—								
Model Farms ...	...	...	...	...	...	3,672	3,271	2,563
Law and Justice—								
Sale Proceeds of Unclaimed and Intestate Property ...	2,125	1,747	1,968	1,514	1,547	1,418	1,763	2,509
Court Fees realized in cash ...	15,311	15,484	17,402	7,136	1,428	171	1,277	1,676
General Fees, Fines and Forfeitures ...	40,102	33,669	35,800	34,292	38,996	41,379	39,630	40,036
Miscellaneous ...	149	316	446	862	687	411	485	1,458
Jails ...	4,057	7,762	6,921	31,206	23,666	25,653	31,986	33,960
Registration ...	28,185	35,475	32,640	33,119	37,180	38,053	39,201	44,553
Total ...	90,829	94,453	95,177	108,129	103,504	107,085	114,339	124,192
Police—								
Contributions from Municipal Funds on account of Police	30,269	4,631	...	...	...	...	...	...
Fines and Forfeitures ...	1,366	2,172	2,408	2,260	2,237	2,597	4,606	6,242
Miscellaneous ...	1,833	1,440	457	440	388	1,171	957	1,278
Receipts on account of Police supplied to Public Departments, private persons and Companies ...	...	...	...	...	...	...	164	326
Total ...	33,468	8,246	2,865	2,700	2,625	3,768	5,727	7,846

REVENUES] Account No. 84—*continued.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Marine—								
Pilotage ...	2,035	2,362	2,439	2,478	2,437	2,514	1,962	1,112
Dockyard Services ...	165	179	194	275	212	205	151	115
Port Dues and Fees, &c. ..	8	...	2	...	3	66	66	62
Sale proceeds of Vessels and other Marine Stores ...	7,749	2,086	2,147	4,090	4,248	976	433	718
Miscellaneous ...	504	334	167	43	14	2	114	23
Total ...	10,461	4,961	4,949	6,886	6,914	3,763	2,726	2,030
Education—								
Fees, Fines and Contributions on account of Education ..	784	7,932	9,072	10,638	5,433	2,637	3,053	2,617
Sale proceeds of Books ...	5,542	...	...	...	...	...	2	495
Income from Endowment in Land ...	...		...	...	...	...	2,992	274
Fines and Miscellaneous ...	14	203	77	349	107	233	255	318
Total ...	6,340	8,135	9,149	10,987	5,540	2,870	6,302	3,704
Medical—								
Medical College Fees ...	...	...	...	17	18	16	4	12
Hospital Receipts ...	789	774	997	771	798	2,301	905	1,175
Lunatic Asylums ...							1,737	1,795
Sale of Medical Stores ...	...	231	166	217	129	220	128	141
Contributions ...	...	...	...	...	17,476	...	140	50
Miscellaneous ...	...	11,955	17,466	18,029	230	3,684	793	355
Total ...	789	12,960	18,629	19,034	18,651	6,221	3,707	3,528
Stationery and Printing—								
Sale of Gazettes and other Publications ...	2,541	1,984	2,498	2,225	2,275	2,182	2,094	2,230
Other Receipts ...	789	819	695	516	459	490	519	494
Total ...	3,330	2,803	3,193	2,741	2,734	2,672	2,613	2,724
Interest—								
Interest on shares of the Bank of Madras held by Government	5,344	3,094	2,813	2,531	3,938	3,937	...	...
Ditto on Loans to Local Funds	...	...	...	..	...	...	623	1,238
Ditto on Government Securities held on account of Savings Bank Deposits	4,142	3,585	5,534	...	...	...	...	...
Ditto on Arrears of Revenue..	6,050	7,382	10,237	8,115	8,750	8,817	23,625	15,342
Ditto on Loans to Municipalities	539	2,994	2,294	7,511	2,842	7,065	5,362	5,916
Miscellaneous ...	59	17	30	94	3,351	21	106	109
Interest on Advances and Loans to Natives States and private individuals ...	...	...	...	...	...	7,137	309	5,571
Total ...	16,134	17,072	20,908	18,251	18,881	26,977	30,025	28,176

Account No. 84—*concluded.* [CHARGES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Receipts in aid of Superannuation, Retired and Compassionate Allowances—								
Subscription to the Military Fund ...	49,526	55,521	53,235	53,257	48,099	50,230	50,219	47,276
Subscription to the Medical Retiring Fund ...	6,923	16,202	14,618	13,065	13,094	11,788	10,371	10,038
Excess Payments on account of Military Fund transferred from Deposits ...	129,824	93,924	860	95,158	105,996	111,872	121,732	115,689
Excess Payments on account of Medical Retiring Fund transferred from Deposits ...	25,981	69,512	63,741	67,339	65,588	68,604	70,846	71,986
Contributions for pensions, gratuities, &c. ..	...	...	19	691	1,297	1,740	1,969	2,570
Total ...	212,254	235,189	132,476	229,510	234,074	244,234	255,137	247,559
Gain by Exchange on Transactions with London ...	10,297*	6,604	8,543	9,192	7,652	9,549	14,381	9,589
Deduct Loss on transactions with Madras Irrigation and Canal Company ...	...	...	...	...	2,184	1,295	302	580
Total ...	10,297	6,604	8,543	9,192	5,468	8,254	14,079	9,009
Miscellaneous—								
Government Audit Fees ...	...	...	...	40	...	136	139	147
Gain by Exchange on Local Transactions ...	...	26	1	...	...	...	...	45
Premium on Bills of Exchange	714	827	685	327	795	463	385	1,741
Unclaimed Bills of Exchange	...	543	945	2,071	1,699	116	156	17
Premium on Money Orders ...	1,534	1,525	1,462	1,331	1,110	1,117	1,829	1,707
Sale proceeds of Durbar Presents	...	..	...	2	...	50	11	15
Lapsed Money Orders ...	52	51	26	35	34	18	40	58
Sale proceeds of old stores, materials, &c. ...	851	2,075	2,674	2,021	1,991	6,924	1,445	2,065
Unclaimed Deposits ...	1,098	1,295	941	9,977	2,766	2,623	1,813	2,607
Miscellaneous Fees, Fines &c.	6,523	6,468	5,647	6,064	7,188	6,611	8,172	8,184
Miscellaneous and Unforeseen Receipts ...	9,795	38,704	9,388	8,456	7,174	9,345	10,426	12,778
Total ...	20,567	51,514	21,769	30,324	22,757	27,403	24,416	29,364

Account No. 85.

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military, and Public Works Departments.

Civil Department—								
Interest on Service Funds, &c.	88,607	70,950	108,215	88,081	43,268	47,525	52,270	53 625
Refunds and Drawbacks ...	28,430	25,244	27,273	24,450	47,473	30,890	37,606	24,807
Land Revenue ...	428,105	423,758	423,722	435,661	436,677	415,865	444,323	465,354
Forest ...	29,486	34,691	47,815	35,318	39,787	43,018	41,535	38,242
Excise on Spirits and Drugs ...	31,027	17,101	26,741	22,708	23,117	19,703	22,482	26,449
Assessed Taxes ...	3,181	3,498	2,205	532	...	...	...	...
Customs ...	17,340	15,022	14,510	17,450	18,447	18,728	21,305	23 246
Carried over ..	626,176	590,264	650,481	624,200	608,769	605,529	619,521	631,723

* Includes 43,247 as net gain on Guaranteed Railways

CHARGES] Account No. 85—*continued.*

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military, and Public Works Departments —continued.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department—*continued and brought forward* ...	626,176	590,264	650,481	624,200	608,769	605,529	619,521	631,723
Salt ...	127,223	154,416	142,958	157,044	144,336	187,037	159,810	132,840
Stamps ...	16,735	15,796	20,655	14,332	13,509	13,673	14,003	14,577
Mint ...	3,729	5,474	7,918	7,466	4,751	2,931	4,068	1,953
Post Office ...	10,165	9,850	9,259	79,059	80,903	85,911	88,218	95,466
Administration ...	127,745	124,346	119,748	124,680	122,909	118,677	130,609	127,130
Minor Departments ...	18,786	29,347	32,961	25,948	20,900	21,809	27,126	25,726
Law and Justice ...	430,595	439,256	431,213	481,042	472,827	493,517	549,619	523,983
Police ...	339,003	339,629	338,398	345,613	356,725	357,991	400,175	344,006
Marine ...	6,835	6,309	7,236	6,833	7,107	7,303	6,935	8,874
Education ...	92,411	82,001	85,961	99,635	73,057	95,167	88,947	93,289
Ecclesiastical ...	36,399	40,643	41,114	40,945	39,877	38,891	45,504	34,781
Medical ...	91,688	84,444	96,478	98,378	108,126	90,001	87,646	99,795
Stationery and Printing ...	35,691	33,256	29,092	31,727	28,659	30,693	40,281	44,150
Political Agencies ...	7,646	9,040	10,588	9,440	10,086	11,040	30,693	13,181
Allowances and Assignments under Treaties and Engagements ...	279,849	273,842	283,161	346,560	262,992	255,061	240,976	225,397
Superannuation, &c., Allowances	196,208	176,122	180,721	177,232	158,820	153,940	144,258	138,930
Loss by Exchange on transactions with London ...	7,275	5,690	16,297	3,615	15,170	28,907	70,776	16,056
Miscellaneous ...	80,391	70,202	48,880	48,148	37,715	58,584	35,765	32,738
Famine Relief ...	...	...	...	...	...	...	1,823,324	4,363,671
Provincial Surpluses ...	33,467*	34,153	...	...	20,114	...	23,386	26,614
Provincial Contributions ...	...	5,421	1,783	3,152	2,886	508	...	...
Total of Civil Dept. ...	2,568,017	2,529,501	2,557,902	2,725,049	2,590,241	2,658,076	4,631,640	6,994,880
MILITARY DEPARTMENT—								
Effective Services—								
Army and Garrison Staff ...	103,233	106,289	107,816	109,906	114,924	115,534	115,184	117,760
Administrative Staff ...	46,120	50,398	41,884	43,754	43,599	42,476	41,327	42,840
Regimental Pay, Allowances and Charges ..	1,500,786	1,478,884	1,511,307	1,503,757	1,465,147	1,440,328	1,434,132	1,504,890
Commissariat Establishments, Supplies and Services ...	447,372	413,091	445,617	455,323	397,426	400,657	423,737	451,135
Stud and Remount Establishments, Supplies and Services	47,961	44,448	50,010	49,888	32,037	36,606	58,012	47,956
Clothing Establishments, Supplies and Services ...	16,895	32,479	26,323	25,139	26,025	24,181	19,460	23,218
Barrack Establishments, Supplies and Services ...	50,804	51,081	52,798	47,992	46,839	51,305	52,297	54,722
Administration of Martial Law	11,286	13,629	12,955	12,936	10,762	9,715	9,256	9,944
Medical Establishments, Supplies and Services ...	113,629	114,909	115,443	111,660	115,499	104,511	101,592	108,579
Ordnance Establishments, Supplies and Services ...	115,682	109,725	136,197	134,811	123,230	107,814	96,775	107,957
Ecclesiastical ...	5,178	5,254	4,916	5,348	5,662	5,258	6,220	6,679
Education ...	3,180	2,483	9,834	14,070	13,098	14,503	13,780	13,536
Sea Transport Charges ...	61,123	48,775	28,677	19,640	32,664	24,357	23,875	13,821
Miscellaneous Services ...	120,282	112,795	121,606	114,709	110,045	100,483	204,792	238,610
Volunteer Corps ...	1,777	2,047	2,721	2,045	1,956	2,733	1,951	1,663
Total, Effective ...	2,645,308	2,586,287	2,668,104	2,650,978	2,539,813	2,480,761	2,602,390	2,743,310

* Imperial Assignment for providing the Local Government with a working balance.

Account No. 85—*continued.* [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military and Public Works Departments—continued.

GRANTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
MILITARY DEPARTMENT—*contd. and brought forward* ...	2,645,308	2,586,287	2,668,104	2,650,978	2,539,813	2,480,761	2,602,390	2,743,310
NON-EFFECTIVE SERVICES—								
Rewards for Military Services	1,804	1,536	6,922	2,269	1,871	1,856	1,825	3,314
Retired Officers ...	7,814	6,602	5,866	6,199	19,714	14,197	7,053	6,825
Military Pensions ...	246,421	241,942	235,448	233,413	229,332	226,026	220,177	225,895
Widows' Pensions and Compassionate Allowances ...	7,930	7,922	7,863	7,881	7,999	8,166	8,242	8,598
Superannuation Pensions and Gratuities ...	4,886	4,972	5,451	5,492	6,003	5,987	6,106	5,681
TOTAL, NON-EFFECTIVE .	268,855	262,974	261,550	255,254	264,919	256,232	243,403	250,313
TOTAL OF MILITARY DEPT. ..	2,914,163	2,849,261	2,929,654	2,906,232	2,804,732	2,736,993	2,845,793	2,993,623
P. W. DEPARTMENT—								
Ordinary—								
MILITARY BUILDINGS—								
Construction ...	33,235	21,067	28,412	26,946	32,853	38,716	29,058	30,590
Repairs ...	22,301	22,348	24,307	25,970	23,222	26,059	23,226	24,040
TOTAL ...	55,536	43,415	52,719	52,916	56,075	64,775	52,284	54,630
CIVIL BUILDINGS—								
Construction ...	51,333	3,231	4,776	2,105	2,863	1,332	2,770	2,688
Repairs ...	9,180	285	340	400	471	621	317	889
TOTAL ...	60,513	3,516	5,116	2,505	3,334	1,953	3,087	3,577
COMMUNICATIONS—								
Construction ...	62,492	...	...	...	...	...	...	...
Repairs ...	91,491	...	...	...	...	...	...	...
TOTAL ...	153,983	...	...	...	...	...	...	...
Carried over ...	270,032	46,931	57,835	55,421	59,409	66,728	55,371	58,207

CHARGES] Account No. 85—*continued.*

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military and Public Works Departments—continued.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
P. W. DEPARTMENT—*continued and brought forward* ...	270,032	46,931	57,835	55,421	59,409	66,728	55,371	58,207
Ordinary—continued.								
Public Improvements—								
Construction ...	4,475	...	...	...	...	428	206	13
Repairs ...	3,270	...	...	...	...	262	—60	10
Total ...	7,745	...	...	...	...	690	146	23
Total of Works and Repairs ...	277,777	46,931	57,835	55,421	59,409	67,418	55,517	58,230
Establishment ...	147,547	58,999	15,329	12,499	16,251	17,355	18,302	16,925
Tools and Plant ...	14,777	6,176	2,291	1,581	3,085	2,446	2,875	1,690
Profit and Loss ...	1,123	351	1,446	87	...	...	...	...
	441,224	112,457	76,901	69,588	78,745	87,219	76,694	76,845
Add or Deduct—								
Suspense Account ...	...	...	—3,637	+7,426	+3,169	—3,613	—5,820	—4,306
Variation in Balance of Stock Account and London Invoices ...	+5,483	+2,633	...	...	...	...	...	...
Expenditure in England ...	—15,762	—9,593	—2,478	—9,881	—3,743	—614	—1,875	—6,624
	—10,279	—6,960	—6,115	—2,455	—574	—4,227	—7,695	—10,930
Total Buildings & Roads, Imperial	430,945	105,497	70,786	67,133	78,171	82,992	68,999	65,915
Ditto, Provincial ...	...	204,134	225,157	298,124	264,796	224,431	135,047	193,171
Irrigation Capital Outlay ...	150,101	137,300	105,366	39,055	72,932	220,829	201,677	273,498
State Railways ...	...	...	...	...	...	...	...	27,110
Total of P. W., Ordinary ...	581,046	446,931	401,309	404,312	415,899	528,252	405,723	559,694
Carried over ...	581,046	446,931	401,309	404,312	415,899	528,252	405,723	559,694

Account No. 85 —*concluded.* [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military and Public Works Departments—concluded.

Grants.	1870-71.	1871-72	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
P. W. DEPARTMENT—*continued and brought forward* ...	581,046	446,931	401,309	404,312	415,899	528,252	405,723	559,694
Productive Public Works—Working and Maintenance—								
Irrigation ...	...	...	170,767	193,979	182,277	78,235	78,523	61,362
Madras Irrigation and Canal Company ...	...	...	...	...	...	...	...	352
Guaranteed Railways. Compensation for lands taken for Railways ...	472	2,764	21,212	22,420	12,438	34,906	4,130	2,069
Salary, Establishment and Contingent Charges ...	6,262	6,689	7,937	8,105	8,915	9,125	9,978	10,537
Madras Railway Deviation and Extension Survey ...	...	...	...	...	2,983	...	...	...
Direct loss on sale of permanent-way materials of Great Southern of India Railway sold to Nizam's State Railway, including freight...	...	...	50,975	64,451	303	...	...	...
	6,734	9,453	83,124	94,976	24,639	44,031	14,108	12,606
Total of Productive P. W. ...	6,734	9,453	253,891	288,055	206,916	122,266	92,631	74,320
Total of Public Works Department ...	587,780	456,384	655,200	693,267	622,815	650,518	498,354	634,014

Account No 86.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT

Interest on Service Funds and other Accounts—								
Interest on Service Funds ...	70,381	57,027	94,588	73,802	30,263	32,868	39,094	33,506
Do. on Government Savings Bank Deposits ...	5,687	5,754	6,284	6,861	7,369	7,472	7,408	7,533
Do on Soldiers' deposits in Regimental Savings Bank	5,049	1,233	1,098	1,192	1,355	1,687	3,394	1,582
Do. on Miscellaneus Accounts	7,487	6,936	6,245	6,226	4,281	5,498	2,374	11,004
Total ...	88,607	70,950	108,215	88,081	43,268	47,525	52,270	53,625

CHARGES] Account No. 86—*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Refunds and Drawbacks—	£	£	£	£	£	£	£	£
Refunds—								
Land Revenue ...	8,039	3,092	7,065	3,351	3,517	6,804	13,573	3,978
Forest ...	14	15	36	32	15	17	26	50
Excise ...	13	29	478	589	3,125	1,149	4,423	2
Assessed Taxes ...	1,979	3,454	408	104	66	25	22	...
Customs ...	1,733	894	290	461	460	1,073	452	5,859
Salt ...	526	387	...	3,553	386	981	4	3
Stamps ...	7,290	6,956	8,890	7,869	8,632	10,537	7,110	6,475
Law and Justice ...	4,272	3,878	3,434	4,163	3,474	4,054	6,228	4,216
Marine ...	...	72	...	...	...	...	297	...
Miscellaneous, including Military and Public Works ..	279	1,566	780	1,017	22 436	2,725	2,611	855
Police ...	575	145	1,969	466	265	460	...	...
Education ...							2	472
	24,720	20,488	23,350	21,608	42,376	27,828	34,748	21,910
Drawbacks (Customs) ...	3,710	4,756	3,923	2,842	5,097	3,062	2,858	2,897
Total ...	28,430	25,244	27,273	24,450	47,473	30,890	37,606	24,807
Land Revenue—								
Salaries of Collectors and others	113,547	108,786	110,391	110,468	108,860	106,395	95,962	96,174
Establishments ...	171,233	171,767	172,692	172,699	172,860	173,694	173,074	171,778
Travelling Allowances ...	15,081	15,839	16,285	16,847	17,992	16,873	17,573	18,574
Miscellaneous and Contingencies	36,813	35,058	27,072	26,903	28,279	37,573	44,214	64,826
	336,674	331,450	326,440	326,917	327,991	334,535	330,823	350,852
Controlling Staff ...	5,754	5,775	5,702	5,653	5,787	6,086	5,716	7,708
Professional Survey ...	35,492	39,219	43,964	48,453	47,732	50,575	50,317	51,121
Khusrah (or Demarcation) Survey ...	22,484	22,581	17,606	15,245	20,506	16,783	15,514	14,416
Settlement Charges ...	25,050	23,041	29,538	38,822	34,266	37,274	39,988	39,070
Inam Commissioner ...	2,651	1,692	472	571	395	412	409	371
House Rent ...	...	...	...	...	...	...	1,078	1,098
Petty Construction and Repairs ...	...	...	...	...	...	...	478	658
Total ..	428,105	423,758	423,722	435,661	436,677	445,665	444,323	465,354
Forest—								
Salaries and Establishments ...	13,808	15,090	17,441	17,781	17,601	19,014	22,041	22,262
Conservancy and Works ..	15,678	19,601	30,374	17,537	22,186	24,004	19,494	15,980
Total ...	29,486	34,691	47,815	35,318	39,787	43,018	41,535	38,242
Excise on Spirits and Drugs—								
Collectors' Establishments and Contingencies ...	31,027	17 101	26,741	22,708	23,117	19,703	22,482	26,449

Account No. 86—*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

MINOR HEADS UNDER EACH GRANT.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
ASSESSED TAXES—								
Income Tax ...	3,181	3,498	2,205	532	...	...	...	...
CUSTOMS—								
Madras Custom House Establishment ...	16,384	13,823	13,084	15,958	16,947	17,216	9,601	10,119
Malabar and other Ports ...							10,559	12,606
Land Customs Establishment...	956	1,199	1,426	1,492	1,500	1,512	...	...
House Rent ...	...	...	...	...	...	...	58	42
Petty Construction and Repairs ...	...	...	...	...	...	...	1,087	479
TOTAL ...	17,340	15,022	14,510	17,450	18,447	18,728	21,305	23,246
SALT—								
Salaries and Establishments ...	22,476	22,320	22,010	23,601	23,796	25,172	46,705	42,233
Charges for the provision of Salt	87,532	109,794	96,370	106,335	89,291	136,067	89,486	52,673
Travelling and Tentage Allowance ...	747	831	904	1,143	1,262	1,741	1,601	1,143
Petty Construction and Repairs and Cost and repairs of Salt Machines and Miscellaneous Contingencies ...	16,468	21,471	23,674	25,965	29,987	24,057	22,001	36,738
Rents, Rates and Taxes ...	...	...	...	...	...	...	17	53
TOTAL ...	127,223	154,416	142,958	157,044	144,336	187,037	159,810	132,840
STAMPS—								
Salary of the Superintendent or other Officer ...	1,635	1,200	1,296	1,200	1,379	1,190	1,200	1,150
Establishment of ditto ...	2,495	2,552	2,640	2,451	2,434	2,085	2,126	2,211
Contingencies ..	610	533	333	355	456	391	422	517
Charges for the sale of Stamps— Commission to Vendors ...	1,496	1,301	2,164	1,402	1,133	1,315	1,140	1,207
Discount on sale of Stamps...	3,954	4,009	5,141	5,175	5,199	5,663	6,069	6,280
Discount on sale of Court Fee Stamps ...	6,174	5,933	8,492	3,480	2,345	2,748	2,757	2,631
Miscellaneous ...	371	268	289	269	263	281	289	281
TOTAL ...	16,735	15,796	20,655	14,332	13,509	13,673	14,003	14,577
MINT—								
Assay Office Establishment ...	2,838	923	2,604	332	655	330	28	...
Value of uncurrent Copper Coin withdrawn ...	435	4,213	2,672	6,304	2,815	2,257	875	947
Conveyance of Copper Coin into the interior ...	445	338	237	830	927	344	3,165	1,006
Miscellaneous ...	11	...	2,405	...	357	...	...	...
TOTAL ...	3,729	5,174	7,918	7,466	4,754	2,931	4,068	1,953

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Post Office—								
Post Master General, Post Masters and Inspecting Post Masters ...	...	...	...	7,188	7,606	8,407	8,069	8,493
Office Establishments ...	...	...	...	34,149	36,952	40,213	43,100	49,373
Travelling Expenses ...	...	...	...	1,553	1,570	1,691	1,952	2,120
Office Expenses ...	...	...	...	3,241	3,648	2,896	2,174	2,450
Conveyance of Mails ...	...	...	...	20,669	19,483	20,718	20,040	20,144
Discount on sale of Postage Stamps ...	...	...	...	1,868	1,740	1,917	2,044	2,194
Bounty Money ...	...	...	...	...	...	28	31	25
Miscellaneous Charges ...	...	...	...	1,166	137	160	154	174
District Post Establishment ...	10,165	9,850	9,259	9,235	9,767	9,884	10,654	10,493
Total ...	10,165	9,850	9,259	79,059	80,903	85,914	88,218	95,466
Administration—								
The Governor ...	12,800	12,800	12,800	12,800	12,800	12,491	12,800	12,800
Council of the Governor ...	12,824	12,813	12,800	11,665	12,387	12,313	12,437	12,090
Legislative Council ...	1,836	1,595	1,339	1,867	1,698	1,286	1,489	1,244
Staff and Household of the Governor ...	9,218	8,337	8,580	11,276	13,028	13,777	13,197	13,777
Tour Expenses ...	2,133	2,865	3,369	465	...	347	355	23
Secretariats. Public Department ...	16,512	15,622	14,014	17,500	12,123	13,916	27,495	23,394
Secretariats. Revenue Department ...	6,278	8,402	7,365	5,997	8,238	9,564		
Secretariats. Military Department ...	9,189	7,281	7,083	7,283	7,237	6,592	6,521	6,457
Board of Revenue ...	26,624	25,986	23,139	24,128	23,392	17,856	25,030	24,843
Commissioners ...	74	...	50	292	...	...	...	...
Office of the Accountant General	21,104	19,045	17,694	20,018	20,250	19,421	19,812	20,359
Paper Currency Department ...	3,201	3,330	3,191	3,480	3,252	2,750	2,987	3,558
Payment to the Bank of Madras for conducting the duties of the General Treasury and Savings Bank ...	5,219	4,923	5,341	5,175	5,689	5,595	5,775	5,781
Money Order Office ...	733	754	865	577	538	479	497	601
Provincial establishments in Imperial offices ...	...	593	2,118	2,157	2,277	2,290	2,214	2,253
Total ...	127,745	124,346	119,748	124,680	122,909	118,677	130,609	127,130

Account No. 86 —*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments—								
Board of Examiners ...	4,442	3,963	4,365	3,842	4,657	4,402	4,688	4,700
Census ...	...	2,429	10,082	4,609	2,149	4	2	104
Gazetteer & Statistical Memoirs	...	...	250	...	...	200	552	1,294
Donations to Scientific Societies, &c. ...	470	650	422	350	350	350	352	300
Provincial Statistics ...	...	...	...	...	...	...	1,156	1,182
Repairs of Monuments of Antiquity ...	...	...	198	9	4	...	...	...
Public Observatory ...	1,634	2,339	1,852	1,706	1,682	1,777	1,888	1,692
Meteorological Department ...	1,007	1,423	1,381	1,355	1,350	1,132	979	871
Emigration Charges ...	...	8,414	1,167	1,155	1,150	1,127	1,139	2,293
Cinchona Plantation ...	4,818	5,837	5,150	4,526	4,197	4,742	7,088	7,763
Exploration of Coal, &c. ...	207	151	...	2	...	...	...	...
Model Farms ...	...	...	...	...	...	5,672	4,982	2,421
Inspector General of Fisheries	...	...	499	498	...	...	...	...
Bull and Stallion Charges ...	...	...	41	49	7	...	...	...
Public Exhibitions and Fairs ...	2,733	2,598	4,753	4,969	2,831	2	...	...
Botanical and other Public Gardens ...	406	795	514	897	806	774	1,732	1,676
Central and other Museums ...	3,276	2,654	2,287	1,981	1,717	1,627	1,498	1,323
Rents, Rates and Taxes ...	...	...	...	...	...	...	50	107
Petty Construction and Repairs ...	...	...	...	...	...	...	1,020	...
Total ...	18,993	31,153	32,961	25,948	20,900	21,809	27,126	25,726

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Law and Justice—								
High Court { Judges ...	21,995	24,453	24,274	22,220	22,823	20,031	23,065	19,869
High Court { Appellate Branch	10,238	10,152	9,824	9,272	9,067	8,951	9,459	9,414
High Court { Original Branch	10,305	11,093	10,891	10,001	9,961	9,477	9,589	9,488
Law Officers ...	7,079	6,447	7,557	5,650	5,326	5,959	10,272	11,133
Administrator General ...	720	720	720	720	720	720	600	390
Coroner's Court ...	685	719	603	548	707	840	864	858
Civil and Sessions Courts ...	153,265	155,086	148,062	132,423	190,832	194,475	207,839	216,289
Criminal Courts ...	98,084	96,027	94,507	92,413	93,471	93,117	93,011	98,562
Courts of Small Causes ...	22,581	22,339	21,958	21,943	22,809	20,795	20,419	19,249
Justices of the Peace ...	6,422	6,113	7,094	7,471	6,442	6,743	6,388	6,236
Judicial Commissioner ...	...	...	...	...	...	...	...	161
Jails ...	79,298	82,338	85,431	95,370	86,191	105,753	136,612	97,592
Registration ...	19,923	23,769	23,292	23,011	24,478	26,656	28,263	30,647
House-rent ...	...	...	...	...	...	...	584	720
Petty Construction and Repairs	...	...	...	...	...	...	2,654	3,375
Total ...	430,595	439,256	434,213	481,042	472,827	493,517	549,619	523,983
Police—								
Presidency and Suburban Police—								
Commissioner's Office ...	4,435	...	...	...	...	...	...	...
Presidency Police ...	15,708	14,981	15,145	15,159	16,189	18,468	18,264	17,038
District Police—								
Superintending Officers ...	12,553	15,256	13,677	14,094	16,344	17,571	20,061	17,134
Executive Force ...	306,277	309,192	308,375	314,930	322,678	320,508	360,126*	308,280
Municipal or Village Police ...	30	200	1,201	1,430	1,514	1,444	1,724	1,554
Total ...	339,003	339,629	338,398	345,613	356,725	357,991	400,175	344,006
Marine—								
Master Attendant, Dockyard, and Marine Establishments	3,996	3,767	5,784	5,926	5,899	4,917	5,577	7,982
Light-Houses and Ships ...	2,658	2,529	1,096	841	1,189	1,103	1,129	1,309
Pensions and Gratuities ...	...	...	...	...	...	124	166	186
Miscellaneous ...	181	13	356	66	19	1,159	63	47
Total ...	6,835	6,309	7,236	6,833	7,107	7,303	6,935	8,874

* Includes famine Allowance £12,749.

Account No. 86 —*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Education—								
University ...	1,290	3,802	3,951	2,389	4,073	2,958	1,331	660
Director of Public Instruction }	17,578	2,675	4,226	3,847	4,101	4,024	4,100	3,988
Inspectors of Schools ... }		14,190	15,417	15,715	16,002	16,717	17,041	17,593
Government Colleges ...	5,860	6,146	8,499	13,563	13,817	16,756	16,482	14,984
Government Schools ...	20,346	21,974	20,718	21,429	24,373	31,336	23,429	23,380
Grants-in-aid of Schools and Educational Institutions ...	37,292	29,478	30,107	39,706	7,799	19,325	22,714	25,857
Scholarships and Prizes ...	2,184	2,071	1,688	1,523	1,593	1,800	2,435	5,617
Government Book Depôt ...	7,430	874	798	794	743	901	783	553
Miscellaneous ...	431	791	527	669	556	1,350	632	657
Total ...	92,411	82,001	85,961	99,635	73,057	95,167	88,947	93,289
Ecclesiastical—								
Church of England ...	29,445	31,906	31,819	31,956	31,600	31,303	35,754	27,782
Church of Scotland ...	2,963	2,522	2,897	2,979	2,824	2,308	3,793	2,505
Church of Rome ...	...	...	...	...	...	...	...	1,768
Contingent Charges ...	3,991	6,212	5,244	5,141	4,764	4,703	5,253	2,279
Cemeteries ...	...	3	1,154	869	689	577	704	447
Total ...	36,399	40,643	41,114	40,945	39,877	38,891	45,504	34,781
Medical Services—								
Consolidated pay of Medical Officers in charge of Civil Stations ...	32,096	30,083	28,641	31,740	35,154	31,258	34,540	32,191
Establishments under the Medical Officers, including Travelling Allowances and Contingencies ...	4,342	...	3,612	3,869	3,763	4,399	...	5,268
Medical College ...	3,112	2,703	2,814	2,761	2,512	3,032	3,861	5,335
Vaccine Establishment ...	7,832	7,800	7,825	7,718	9,136	2 494	2,609	2,558
Sanitary Administration ...	3,165	3,421	3,188	3,205	3,443	1,527	2,817	3,246
Government Hospitals, &c.	31,201	29,825	39,727	38,187	43,349	35,233	32,606	38,408
Lunatic Asylums ...	6,056	6,043	6,685	7,679	7,388	6,986	7,934	8,406
Chemical Examiner's Department ...	1,455	1,437	1,307	1,026	1,457	2,382	1,155	2,204
Grants for Medical Purposes...	118	587	38	62	7	747	161	283
Health Officer's Department .	2,311	2,545	2,611	2,131	1,917	1,943	1,933	1,896
Total ...	91,688	84,444	96,478	98,378	108,126	90,001	87,646	99,795

CHARGES] Account No. 86—*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Stationery and Printing—								
Stationery Office at the Presidency ...	1,836	1,980	1,950	2,987	2,021	1,991	2,130	2,163
Purchase of Stationery ...	8,421	6,560	3,147	3,642	4,438	4,063	10,642	10,631
Printing Establishment and Charges ...	25,434	24,716	23,995	25,098	22,200	24,636	27,509	31,356
Total ...	35,691	33,256	29,092	31,727	28,659	30,693	40,281	44,150
Political Agencies—								
State Prisoners ...	174	298	175	175	321	548	530	529
Salaries and Establishments ...	6,756	8,123	10,292	9,145	8,989	11,352	10,003	9,798
Contingencies ...	716	619	121	120	776	40		
Imperial Assemblage at Delhi, Public Rejoicings and Local Durbars, 1st January 1877...	...	...	...	...	...	...	20,160	2,806
Rents, Rates and Taxes ...	...	...	...	...	...	...	...	48
Total ...	7,646	9,040	10,588	9,440	10,086	11,940	30,693	13,181
Allowances and Assignments under Treaties and Engagements—								
Territorial and Political Pensions ...	134,685	134,885	144,866	133,565	114,296	114,625	108,257	105,589
Enamdars .	5,435	29,088	29,400	28,526	26,650	28,992	28,933	29,518
Compensation in lieu of Resumed Lands ..	111,853	101,544	101,746	177,536	115,437	100,400	96,443	83,697
Charitable Allowances ...	27,876	8,325	7,149	6,933	6,570	6,647	6,171	6,132
Miscellaneous ...	...	...	...	...	39	4,410	1,172	161
Total ...	279,849	273,842	283,161	346,560	262,992	255,064	240,976	225,397
Superannuation and Retired Allowances—								
Superannuation and Retired Allowances ...	45,253	42,169	45,209	45,332	45,320	46,166	47,265	48,527
Compassionate Allowances ...	7,003	8,395	8,711	7,746	7,944	8,103	7,886	7,030
Gratuities to discharged Servants ...	5,327	3,054	4,396	3,777	7,105	3,051	2,195	1,732
Military and Medical Pensions	26,654	25,119	20,099	21,296	21,413	21,600	25,560	18,692
Donations to Service Funds ...	75,073	59,207	102,306	59,658	50,632	52,907	56,212	58,515
Civil Service Annuity Fund ...	36,898	38,178	...	39,423	26,406	21,753	5,140	4,434
Total ...	196,208	176,122	180,721	177,232	158,820	153,940	144,258	138,930

Account No. 86—*concluded.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Loss by Exchange on Transactions with London—								
Loss by difference of Exchange on Bills of the Secretary of State for India discharged ...	7,275	5,690	16,297	3,602	15,145	28,857	70,750	15,372
Do. on other transactions with London ...	...	...	...	13	25	50	26	684
Total ...	7,275	5,690	16,297	3,615	15,170	28,907	70,776	16,056
Miscellaneous—								
Rewards for proficiency in the Native languages, &c. ...	1,018	725	500	210	68	220	280	500
Discount on Bills of Exchange	3,338	4,534	1,175	3,423	1,379	375	616	...
Charges for the remittance of treasure to and from Governments and Provinces ...	5,698	2,052	3,070	4,587	5,481	2,350	5,194	7,858
⅓rds Freight on Europe stores...	9,332	7,916	437	511	348	332	...	...
Donations for charitable purposes ...	18,994	19,118	9,771	9,262	8,115	8,101	8,026	7,723
Rewards for killing wild beasts and snakes ...	2,459	2,735	19,309	16,036	4,239	3,230	2,652	2,225
Allowances to Civil Servants out of employ ...	2,818	2,449	1,220	86	365	57	28	78
Purchase of books, periodical publications, &c., for the Home and Local Governments ...	1,426	1,445	1,361	2,019	784	1,365	861	667
Rents, Rates and Taxes ...	4,160	4,686	6,571	5,832	6,785	8,503	5,377	6,008
Petty Provincial Establishments and Contribution to the Municipal Fund ...	21,795	2,757	124	333	2,211	2,416	4,689	3,299
Charges on account of European vagrants ...	...	2,698	1,227	1,349	1,646	1,922	1,599	1,408
Miscellaneous ...	9,146	17,281	4,115	4,500	6,294	29,713	6,443	2,977
Total ...	80,184	68,396	48,880	48,148	37,715	58,584	35,765	33,738

SUPPLY AND DEBT] Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of the MADRAS PRESIDENCY from 1870-71 to 1877-78, shewing also PROVINCES and the AGGREGATE

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues ...	8,448,072	8,169,016	8,311,186	8,399,143	8,488,534	8,457,564	7,051,137	6,986,438
Assets of the Civil Service Annuity Fund taken over by Government ...	...	...	...	...	583,293	...	...	...
Debt incurred ...	3,249,161	3,424,398	3,076,193	3,403,897	2,854,243	4,158,253	6,135,048	13,449,124
Supplies from London ...	338,340	235,131	290,199	219,170	138,146	210,992	293,526	197,524
Accounts Current between Presidencies and Provinces (Excess of credits to) ...	...	...	...	...	...	...	1,269,698	3,975,610
Opening Cash Balance ...	2,480,595	2,938,961	2,982,744	3,307,651	2,638,785	2,858,902	2,875,318	2,632,739
TOTAL ...	14,517,068	14,767,506	14,660,322	15,329,861	14,703,001	15,685,711	17,624,727	27,241,435

ABSTRACT of the NET RE

Assets of the Civil Service Annuity Fund ...	...	...	...	...	583,293	...	...	...
Net Revenues or Surplus ...	2,316,370	2,257,118	2,147,147	2,015,633	2,398,164	2,352,569	...	...
„ Debt incurred ...	194,721	...	226,380	56,335	...	...	...	...
„ Supplies from London ...	53,481	...	...	120,850	...	...	...	70,459
Accounts Current between Presidencies and Provinces (Net difference)	...	...	...	...	...	...	1,269,698	3,975,610
Opening Cash Balance ...	2,480,595	2,938,961	2,982,744	3,307,651	2,638,785	2,858,902	2,875,318	2,632,739
TOTAL ...	5,045,167	5,196,079	5,356,271	5,500,469	5,620,242	5,211,471	4,145,016	6,678,808

Account

TOTAL of each MINOR HEAD of DEBT INCURRED and DISCHARGED*

DEBT INCURRED—								
Treasury Notes ...	342,220	69,800	96,100	57,250	61,500	201,000	90,800	127,250
Service Funds ...	226,430	181,728	236,886	217,775	169,390	153,662	168,338	153,757
Savings Banks Deposits ...	117,984	132,453	138,379	158,011	123,486	119,689	120,639	119,823
Local Funds ...	645,933	1,133,247	933,912	928,238	807,304	853,750	793,643	919,802
Prize Fund ...	...	45	...	...	...	...	2,334	...
	1,332,567	1,517,273	1,405,277	1,361,274	1,161,680	1,328,101	1,175,754	1,320,632
Deposits ...	1,412,887	791,123	967,856	928,447	988,522	1,810,142	2,064,286	2,973,663
Advances Recoverable ...	429,817	1,105,867	577,993	1,102,810	686,829	1,005,123	2,887,878	8,982,940
Loans to Municipalities, &c., repaid	2,183	1,333	3,831	1,650	558	1,977	3,241	3,252
Guaranteed Irrigation and Canal (Capital) ...	1,786	...	...	...	709	...	...	56,150
Local Remittances (Net) ...	57,086	...	102,499	...	...	...	3,868	...
Miscellaneous ...	12,835	8,802	18,737	9,716	15,945	12,910	21	1,702
London Bills Payable ...	...	...	...	...	...	...	...	110,785
	1,916,594	1,907,125	1,670,916	2,042,623	1,692,563	2,830,152	4,959,294	12,128,492
TOTAL ...	3,249,161	3,424,398	3,076,193	3,403,897	2,854,243	4,158,253	6,135,048	13,449,124

* For details of each Minor Head

No. 87. [SUPPLY AND DEBT

DEBT INCURRED and DISCHARGED. SUPPLIES from and to LONDON, SUPPLIES between the several PRESIDENCIES and OPENING and CLOSING CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Charges ...	6,132,602	5,911,898	6,164,039	6,383,510	6,090,370	6,104,995	8,004,298	10,655,131
Debt discharged ...	3,054,440	3,786,253	2,849,813	3,347,562	3,626,007	4,498,105	6,554,239	13,931,680
Supplies to London ...	284,859	284,576	420,800	98,320	195,015	295,415	433,451	127,065
Accounts Current between Presidencies and Provinces (Excess of debits to) ...	2,106,206	1,802,035	1,918,019	2,861,684	1,932,707	1,911,878	...	...
Closing Cash Balance ..	2,938,961	2,982,744	3,307,651	2,638,785	2,858,902	2,875,318	2,632,739	2,527,559
TOTAL ...	14,517,068	14,767,506	14,660,322	15,329,861	14,703,001	15,685,711	17,624,727	27,241,435

SULTS of the above ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	953,161	3,668,698
„ Debt paid off ...	...	361,855	...	...	771,764	339,852	419,191	482,556
„ Supplies to London ..	...	49,145	130,601	...	56,869	84,423	139,925	...
Accounts Current between Presidencies and Provinces, (Net difference)	2,106,206	1,802,035	1,918,019	2,861,684	1,932,707	1,911,878	...	...
Closing Cash Balance ...	2,938,961	2,982,744	3,307,651	2,638,785	2,858,902	2,875,318	2,632,739	2,527,559
TOTAL ...	5,045,167	5,196,079	5,356,271	5,500,469	5,620,242	5,211,471	4,145,016	6,678,808

No. 88.

...n the MADRAS PRESIDENCY in each YEAR from 1870-71 to 1877-78.

DEBT DISCHARGED—								
Treasury Notes ...	452,240	850	59,500	750	600	93,050	45,350	32,250
Service Funds ...	282,912	230,446	194,983	209,386	738,865	183,283	135,860	182,380
Savings Banks Deposits ..	118,909	122,137	119,516	147,280	118,894	121,078	114,184	114,702
Local Funds ...	637,643	1,181,878	804,824	904,999	795,944	918,151	935,071	879,805
Prize Fund ...	208	135	153	152	88	62	61	112
	1,491,912	1,535,446	1,178,976	1,262,567	1,654,391	1,315,624	1,230,526	1,209,249
Deposits ...	914,641	1,011,574	1,030,484	1,181,664	1,178,858	2,006,603	2,238,295	3,037,141
Advances Recoverable ...	352,695	1,154,852	595,813	854,181	671,668	1,093,713	3,060,844	8,998,119
Loans to Municipalities ...	48,397	57,500	25,000	18,468	101,083	12,275	24,574	534,230
Guaranteed Irrigation and Canal (Capital) .	231,762	16,223	...	...	33	...	...	53 302
Local Remittances (Net) ...	...	2,077	...	20,303	591	56,977	...	2,409
Miscellaneous ...	15,033	8,581	19,540	10,379	19,383	12,913	...	4,215
London Bills Payable ...	...	...	...	...	...	...	...	102.985
	1,562,528	2,250,807	1,670,837	2,084,995	1,971,616	3,182,481	5,323,713	12,732,431
TOTAL ...	3,054,440	3,786,253	2,849,813	3,347,562	3,626,007	4,498,105	6,554,239	13,931,680

of Debt, see Account No. 91.

Accounts Current between Presidencies and Provinces] Account

TOTAL of each MINOR HEAD of SUPPLIES from

Receipts	1870-71.	1871-72	1872-73.	1873-74.	1874-75.	1875-76.	1876-78.	1877-78.
	£	£	£	£	£	£	£	£
Advances and Supplies ...	302,750	192,474	202,059	217,398	138,056	208,620	292,925	190,726
Amount received in India to be paid to the British Exchequer ...	35,590	42,657	88,140	1,772	90	2,372	601	6,798
Total ...	338,340	235,131	290,199	219,170	138,146	210,992	293,526	197,524

Account

Total TRANSACTIONS with each PRESIDENCY and PROVINCE

Gross Receipts ...	1,488,308	3,320,946	2,496,451	2,789,942	2,317,425	2,586,669	11,409,258	17,905,293
Net Receipts ...	...	...	...	...	...	...	1,269,698	3,976,610
Detail of Gross Receipts—								
Government of India ...	229,530	1,957,101	1,136,508	1,104,327	1,096,914	1,108,411	3,109,465	4,960,852
Central Provinces ...	3,139	2,318	11,441	2,869	2,415	17	786	3,097
British Burmah ...	.	4	1,990	18	19	24	202	4,226
Assam ...	...	...	...	...	...		...	259
Government of Bengal ...	...	933	443	663	181	537	7,669	8,054
Ditto N.-W. P. and Oudh	35	12,368	370	12	370	50	35	6,427
Ditto Punjab ...	...	2,015	7	8	53	...	13,338	2,533
Ditto Bombay ...	498	35,751	10,094	423,673	69,739	143,585	538,813	582,088
Civil Department (P. W D)	...	...	...	...	...	...	1,813,489	4,117,185
Ditto (Irrigation) ...	...	...	...	...	...	...	227,931	323,787
Ditto (Guaranteed Ry.)	...	...	...	...	...	...	6,028	2,665
Military Department, Bengal	40	214	355	1,181	875	196	1,286	3,870
Ditto (Military) ...	127,999	124,843	136,159	139,958	124,087	136,569	107,784	107,831
Ditto (P. W. D) ...	...	...	...	299	...	...	...	4
Military Department, Madras	...	...	...	...	...	...	133,018	140,769
Ditto (P. W. D.) ...	...	...	...	...	..	...	6,027	5,653
Ditto (Irrigation) ...	...	...	...	...	...	...	12	...
Military Department, Bombay	11	4,243	2,202	5,059	3,354	2,287	4,588	3,151
Ditto (Military) ...	57,005	45,385	65,636	70,269	45,705	46,520	44,188	36,797
Ditto (P. W. D.) ...	...	2	...	...	36	1	1	...
Carried over ..	418,257	2,185,180	1,365,205	1,748,336	1,343,748	1,438,197	6,014,660	10,309,248

No. 89. [Accounts Current between Presidencies and Provinces

and to LONDON, in each YEAR, from 1870-71 to 1877-78.

PAYMENTS.	1870-71	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Bills drawn by the Secretary of State for India discharged ..	102,863	159,302	316,905	59,298	177,355	273,842	412,506	97,412
Advances and Supplies ...	7,878	13,884	60,940	10,210	1,664	4,498	3,291	10,296
Amount advanced on Navy Bills, &c., recoverable in England from the British Exchequer ...	84,118	111,330	42,955	28,812	15,996	17,075	17,654	19,357
TOTAL ...	284,859	284,576	420,800	98,320	195,015	295,415	433,451	127,065

No. 90.

and with each DEPARTMENT from 1870-71 to 1877-78.

Gross Payments ...	3,594,514	5,122,981	4,414,470	5,651,626	4,250,132	4,498,547	10,139,560	13,929,683
Net Payments ...	2,106,206	1,802,035	1,918,019	2,861,684	1,932,707	1,911,878	...	...
Detail of Gross Payments—								
Government of India ...	3,215,051	4,553,699	3,294,459	4,286,453	3,630,921	3,573,437	2,938,894	2,164,640
Central Provinces ...	31,229	21,619	327,765	1,754	4,318	1,660	1,498	16,397
British Burmah ...	1,202	1,438	1,795	411,176	9,572	1,462	1,908	72,209
Assam ...	...	...	...	...	...	...	...	99
Government of Bengal ...	23,691	32,176	33,080	37,479	24,526	22,054	24,683	32,442
Ditto N.-W. P. & Oudh	945	516	878	510	464	648	505	3,586
Ditto Punjab ...	207	223	266	1,292	375	926	846	5,393
Ditto Bombay .	21,617	206,453	4,052	382,777	112,287	395,795	403,937	368,375
Civil Department, (P. W D)	...	...	...	...	...	...	1,715,158	3,980,628
Ditto (Irrigation) ...		...	...	...	...	...	21,109	26,834
Ditto (Guaranteed Ry.)	...	.	..	...	...	.	3,416	595
Military Department, Bengal...	1,117	866	1,268	1,460	1,320	1,017	1,112	9,077
Ditto (Military) ...	24,413	14,201	15,455	30,940	13,535	28,165	8,967	2,380
Ditto (P. W. D.) ...	...	...	...	...	...	...	...	...
Military Department, Madras...	..	...	...	...	...	...	1,724,381	1,871,341
Ditto (P. W. D.) ...	...	...	...	...	...	...	1,092	1,279
Ditto (Irrigation) ...	...	...	...	..	...	...	...	...
Military Dept., Bombay ..	515	3,628	1,404	1,311	719	1,069	876	1,027
Ditto (Military) ...	22,180	15,956	7,009	16,366	15,241	13,425	3,534	801
Ditto (P. W. D) ...	...	...	...	...	...	1	...	...
Carried over ...	3,343,067	4,850,775	3,687,431	5,171,518	3,843,278	4,039,659	6,851,946	8,557,103

Accounts Current between Presidencies and Provinces] **Account**

Total Transactions with each PRESIDENCY and PROVINCE

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
DETAIL OF GROSS RECEIPTS—*continued and brought forward* ...	418,257	2,185,180	1,365,205	1,748,336	1,343,748	1,438,197	6,014,660	10,309,248
Public Works Department ...	...	...	...	...	..	...	1,837,345	3,567,627
Transfers of the P. W. D. ...	...	...	...	...	...	...	433,831	714,867
Ditto (Ry. Capital) ...	...	...	...	...	...	...	...	27,110
Ditto (Irrigation) ...	...	...	...	...	...	...	286,854	435,908
Ditto (Guaranteed Rys.)	...	...	...	...	...	...	11,476	10,537
Electric Telegraph Remittances	...	...	34,461	...	...	...	60,030	67,784
Ditto (P. W. D.) ...	...	...	...	...	...	...	4	6
Supply Bills payable, other Govts. ...	...	7,069	10,955	18,633	12,427	107,325	...	...
Remittance Transfer Receipts, do.	47,826	39,741	49,460	59,093	35,468	42,980	70,990	...
Money Orders, do. ...	48,368	59,126	56,445	46,035	48,408	118,958	60,211	44,124
Civil Dept., India (Military)...	440,661	481,968	428,101	391,164	372,244	360,177	384,519	427,976
Ditto C. P. (Military)...	232,525	232,653	229,911	218,731	203,767	199,855	191,404	201,146
Ditto B. B. (Military)...	273,244	281,216	282,195	284,322	281,855	296,694	288,706	278,598
Ditto Bengal (Military)	25,886	22,246	21,233	17,767	15,779	15,738	20,652	17,752
Ditto N.-W. P. & Oudh (Military)...	646	520	423	2,220	855	1,406	4,260	1,945
Ditto Punjab (Military)	4	13	...	7	100	2	3,244	4
Ditto Madras (Military)	...	...	...	...	...	...	1,737,016	1,794,588
Ditto Bombay (Military)	901	767	701	2,218	1,076	3,014	1,484	1,698
Public Works Dept., India (Military)...	...	24	358	580	46	575	16	2,566
Ditto C. P. (Military)...	...	...	679	...	31	31	10	52
Ditto B. B. (Military)...	...	...	177	230	606	2	...	22
Ditto Bengal (Military)	...	...	...	47	39	...	...	6
Ditto N.-W. P. & Oudh (Military)...	...	...	...	14	...	1	...	63
Ditto Punjab (Military)	...	...	...	...	...	...	...	...
Ditto Madras (Military)	...	10,423	16,147	545	976	1,714	2,546	1,672
TOTAL ...	1,488,308	3,320,946	2,496,451	2,789,942	2,317,425	2,586,669	11,409,258	17,905,293

No. 90—*continued.* [Accounts Current between Presidencies and Provinces

and with each DEPARTMENT from 1870-71 to 1877-78 —continued.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Detail of Gross Payments—*continued and brought forward* ...	3,343,067	4,850,775	3,087,431	5,171,518	3,843,278	4,039,659	6,851,946	8,557,103
Public Works Department ...	...	...	...	...	...	...	2,138,572	3,840,375
Transfers of the P. W. Dept....	...	...	...	...	...	...	506,512	810,884
Ditto (Ry. Capital) ...	...	...	...	...	...	...	...	...
Ditto (Irrigation) ...	...	...	...	...	...	...	197,628	374,336
Ditto (Guaranteed Rys.)	...	...	...	...	...	...	...	...
Electric Telegraph Remittances	...	...	63,018	...	...	...	70,213	86,567
Ditto (P. W. D.) ..	...	...	...	...	...	...	63	...
Supply Bills payable, other Govts. ...	1,920	2,400	315,516	221,371	150,944	202,903	4,825	25
RemittanceTransferReceipts, do.	48,026	54,335	65,335	78,590	82,897	78,495	82,964	1,993
Money Orders, do. ...	64,167	62,794	86,091	72,223	63,719	89,752	50,417	49,195
Civil Dept., India (Military)...	74,895	75,756	111,920	36,902	41,554	23,338	25,935	22,569
Ditto C. P. (Military) ...	17,308	18,803	20,286	10,955	12,871	11,869	10,288	4,496
Ditto B. B. (Military) ...	44,277	45,124	50,326	52,281	46,739	47,581	54,837	34,740
Ditto Bengal (Military)	519	3,713	1,132	257	233	160	1,544	1,430
Ditto N.-W. P. & Oudh (Military) ...	106	11	547	378	920	644	258	98
Ditto Punjab (Military)	2	12	3	3	4	73	2	156
Ditto Madras (Military)	...	...	...	...	...	...	134,856	138,299
Ditto Bombay (Military)	227	63	63	1,441	8	15	277	16
Public Works Dept., India (Military)...	...	345	1,385	1,958	2,937	637	376	168
Ditto C. P. (Military) ..	...	136	32	114	60	461	479	103
Ditto B. B. (Military) ...	...	1,206	271	769	896	299	314	450
Ditto Bengal (Military)	...	54	2	410	4	37	4	42
Ditto N.-W. P. & Oudh (Military) ...	...	...	...	...	...	2	1	31
Ditto Punjab (Military)	...	...	2	...	1	...	...	...
Ditto Madras (Military)	...	7,454	11,110	2,456	3,027	2,622	7,249	6,607
Total ...	3,594,514	5,122,981	4,414,470	5,651,626	4,250,132	4,498,547	10,139,560	13,929,683

DEBT] Account

Details of MINOR HEADS of DEBT incurred and discharged

Receipts	1870-71.	1871-72	1872-73.	1873-74	1874-75.	1875 76	1876 77.	1877-78.
TREASURY NOTES—	£	£	£	£	£	£	£	£
Treasury Notes on account of Service Funds .	65,000	65,000	45,000	55,000	60,000	110,000	55,000	100,000
Non transferable Treasury Notes at 4 per cent. ...	277,220	4,800	51,100	2,250	1,500	91,000	35,800	27,250
TOTAL ...	342,220	69,800	96,100	57,250	61,500	201,000	90,800	127,250
SERVICE FUNDS—								
Civil Fund (Ordinary) ...	87,585	88,444	103,381	114,260	148,118	150,329	164,814	150,303
Civil Service Annuity Fund ...	78,268	64,762	130,850	98,678	17,770		.	..
Medical Retiring Fund ...	57,609	23,574	.	...	..	...	.	.
Apothecaries' Fund ...	2,968	4,948	2,655	4,837	3,502	3,333	3,524	3 454
TOTAL ...	226,430	181,728	236,886	217,775	169,390	153,662	168,338	153,757
SAVINGS BANKS DEPOSITS—								
Presidency Savings Bank ...	90,160	104,160	109,140	130,713	92,341	86,959	89,266	90,424
Regimental Ditto ...	27,824	28,293	29,239	27,298	31 145	32,730	31,373	29,399
TOTAL	117,984	132,453	138,379	158,011	123,486	119,689	* 120,639	119,823
LOCAL FUNDS—								
District Road Union, Endowment and General ..	Details not available.	830,477	598,716	598,170	479,108	471,934	435,818	554,509
Port ...		25,981	19,048	17,467	21,336	23,827	31,924	34,002
Pound ...		22,028	47,303	43,393	40,624	41,658	43,533	53,030
Education ...		12,724	14,201	11,142	12,957	22,413	26,786	26,057
Jungle Conservancy ...		15,914	17,806	16,770	15,463	25,157	17,797	15,365
Village Service ..		173,583	203,988	209,595	210,783	226,955	195,027	201,148
Irrigation Cess ..			2,600	2,301	2,382	4,011	3,283	3,356
Convict Labor ..		20,738	9,660	5,560	3,905	2,977	4,770	5,736
Minor Funds ..		29,614	12,786	14,883	12,013	13,484	11,103	18,340
Debt Accounts		2,188	7,804	8,957	8,733	21,334	23,602	8,259
TOTAL ..	645,933	1,133,247	933,912	928,238	807,304	853,750	793,643	919,802
DEPOSITS—								
General ...	128,839	93,185	111,150	385,363	320,175	1,181,376	791	270
Revenue ..	281,605	272,879	441,457	198,467	181,859	261,347	156,119	448,979
Judicial ..	255,434	251,778	302,405	242 347	289,446	277,968	262 418	233,814
Military Miscellaneous ...	68,844	62,185	57,562	51,324	38,332	32,214	31,686	39,172
Deposits of the P W. Dept ...	32,827	36,141	45,640	41,268	44,842	48,657	75,589	98,685
Ditto, Irrigation ..	..	..	9,612	9,563	4,277	6,788	10,313	30,192
Deposits not bearing Interest	611,871	40,802						
Postal ...	...		.	115	6	4	8	.
Deposits for Loan ...	...	..	...		89,471	1,788		492
Personal ..		...		..	...	...	1,503,607	2 096,137
Deceased Seamen's ..	...	.	...		..	...	39	
Provincial Surpluses ..	33,467	34,153	..		20,114	...	23,386	26,614
TOTAL ...	1,412,887	791,123	967,856	928,447	988 522	1,810,112	2,064,286	2,973,663

No. 91. [DEBT

in the MADRAS PRESIDENCY from 1870-71 to 1877-78.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
TREASURY NOTES—								
Treasury Notes on account of Service Funds ...	150,170	...	...	..	...	...	...	...
Treasury Notes on account of Soldiers' Savings Bank ...	...	...	...	...	...	...	...	250
Non-transferable Treasury Notes at 4 per cent. .	302,070	850	59,500	750	600	93,050	45,350	32,000
Total ...	452,240	850	59,500	750	600	93,050	45,350	32,250
SERVICE FUNDS—								
Civil Fund (Ordinary) ...	103,192	89,231	93,710	110,529	134,680	180,224	132,750	179,241
Civil Service Annuity Fund	90,458	96,606	97,265	94,821	601,047	...	...	...
Medical Retiring Fund ...	85,513	40,813	...	...	...	...	...	...
Apothecaries' Fund ...	3,749	3,796	4,008	4,036	3,138	3,059	3,110	3,139
Total ...	282,912	230,446	194,983	209,386	738,865	183,283	135,860	182,380
SAVINGS BANKS DEPOSITS—								
Presidency Savings Bank ...	89,366	81,395	91,990	128,147	96,218	79,364	87,952	82,240
Regimental ditto ...	29,543	40,742	27,526	19,133	22,676	41,714	26,232	32,462
Total ...	118,909	122,137	119,516	147,280	118,894	121,078	114,184	114,702
LOCAL FUNDS—								
District Road Union, Endowment and General ...	Details not available.	877,157	520,008	595,604	449,415	481,557	561,897	558,871
Port ...		22,986	18,682	16,531	16,685	15,250	19,773	19,839
Pound ...		20,973	44,427	39,539	35,888	43,064	63,732	37,954
Education ...		12,744	10,202	14,905	40,890	24,524	24,081	22,464
Jungle Conservancy ...		14,346	19,755	22,752	22,314	23,087	22,870	20,620
Village Service ...		186,963	172,735	177,475	188,606	284,819	210 494	189,576
Irrigation Cess ...		...	2,152	2,168	4,030	3,332	3,534	2,897
Convict Labor ...		15,196	...	10,018	22,806	8,321	5,043	5,808
Minor Funds ...		21,560	10,701	17,394	8,723	21,174	11,702	14,523
Debt Accounts ...		9,953	6,102	8,613	6,587	13,023	11,945	7,253
Total ...	637,643	1,181,878	804,824	904,999	795,944	918,151	935,071	879,805
DEPOSITS—								
General ...	139,825	233,675	104,393	322,635	313,385	1,204.751	4,536	5.754
Revenue ...	265,287	258,920	427,534	257,937	200,643	246.634	162,428	401,317
Judicial ...	269,610	251,217	297,556	261,742	297,006	272,131	257,592	234,989
Military Miscellaneous ...	54,022	69,822	56,197	56,324	53,956	34,225	23,170	40.839
Deposits of the P. W. Dept. ...	30 092	33,248	45,595	45,377	44,897	48,430	75,862	96,950
Ditto, Irrigation ...	...	...	7,065	9,347	7,909	7,621	7,466	32,890
Deposits not bearing Interest...	155,805	164,692	64,623	162,497	171,585	180,476	192,578	187,675
Postal ...	...	...	...	115	6	4	8	...
Deposits for Loan ...	...	...	...	...	89,471	1,788	397	95
Personal ...	...	...	...	...	...	...	1,514,258	2,036,632
Provincial Deficits ...	...	...	27,521	65,690	...	10,543	...	...
Total ..	914,641	1,011,574	1,030,484	1,181,664	1,178,858	2,006,603	2.238,295	3,037,141

DEBT] Account

Details of MINOR HEADS of DEBT incurred and discharged

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
ADVANCES RECOVERABLE—								
Municipalities ...	...	100,146	110,026	113,800	103,581	109,363	101,214	103,226
Advances Recoverable, Civil ...	365,578	303,053	422,015	627,550	344,101	555,750	412,540	1,356,537
Ditto, Provincial ...	...	59,214	23,607	5,012	5,538	28,701	55,067	1,333
Ditto, Military ...	31,170	...	9,148	1,307	...	4,185	...	71,821
Ditto, Public Works ...	8,197	3,694	5,378	8,795	5,602	45,042	...	...
Ditto, P. W. D., Irrigation	...	...	359	...	..	904	...	...
Suspense Account ...	19,690	2,973	1,410	200,012	97,816	47,894	732,060	111,782
Ditto, Provincial ...	...	...	...	...	...	...	...	2,510
Ditto, Post Office ...	...	...	...	108	389	...	...	5
Permanent Advances ...	295	418	1,626	428	2,879	8,157	442	1,544
Ditto, Provincial ...	...	...	...	...	..	...	...	27
Cash Recoveries ...	4,756	2,502	4,084	6,386	3,267	3,978	15,022	5,459
Ditto, Provincial ...	...	...	...	...	...	...	...	9,940
Loans under the Land Improvement Act ...	...	...	...	...	...	...	...	8,887
H. M.'s Colonial Governments	...	...	...	92*	19,844*	12†	1,507†	...
Abyssinian Expedition ...	76	...	...	...	...	...	...	...
Drawing Account of the Accountant General ...	...	633,491	...	...	1,823	...	...	...
Duty paid on Salt imported from Bombay ...	...	...	...	...	101,986	189,887	...	...
Travancore and Cochin Salt shipment ...	...	...	...	...	...	...	25,150	50
Ex-Guikwar of Baroda ...	...	...	...	...	...	11,250	11,751	7,500
Investment Account, Savings Bank Balances ...	55	376	340	138,420	...	...	...	...
Government Shares in the Presidency Banks ...	...	...	...	...	...	...	61,875	...
Mysore Money Orders paid ...	...	...	...	...	...	...	23,288	16,525
Famine Relief, Public Works Department ...	...	...	...	...	...	...	102,134	3,816,485
Famine Advance Account ...	...	...	...	...	...	...	1,345,481	3,071,383
Ditto Recoveries ...	...	...	...	...	...	...	347	223,060
Ditto Irrigation ...	...	...	...	...	...	...	...	174,866
Total ...	429,817	1,105,867	577,993	1,102,810	686,829	1,005,123	2,887,878	8,982,940
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.—Repaid—								
Loans to Native States ...	...	...	...	...	...	...	...	...
„ to Presidency Corporations, including Port Trusts, &c. ...	...	...	...	...	...	...	...	...
„ to Mofussil Municipalities ...	183	333	333	1,650	...	208	650	386
„ to District and other Local Fund Committees ...	2,000	1,000	3,498	...	558	1,769	1,391	1,366
„ to Landholders and other Notabilities ...	...	...	...	...	...	...	1,200	1,500
Total ...	2,183	1,333	3,831	1,650	558	1,977	3,241	3,252

* Straits Settlements † Ceylon.

No. 91 —*continued.*

in the MADRAS PRESIDENCY from 1870-71 to 1877-78 —continued. [DEBT

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
ADVANCES RECOVERABLE—								
Municipalities ...	...	97,825	108,206	120,907	104,701	111,570	105,689	101,279
Advances Recoverable, Civil ...	320,006	329,258	419,780	515,282	354,962	659,673	514,041	1,372,266
Ditto, Provincial ...	...	60,675	22,181	7,058	6,089	34,332	50,403	1,193
Ditto, Military ...	...	20,038	...	...	10,470	...	12,706	...
Ditto, Public Works	7,248	3,643	5,951	7,863	6,596	42,105	...	...
Ditto, P. W. D., Irrigation	...	...	368	...	...	750	...	...
Suspense Account ...	4,428	3,411	1,669	192,196	104,378	55,592	728,300	108,863
Ditto, Provincial ...	...	...	...	...	...	...	2,391	6,015
Ditto, Post Office ...	...	...	...	217	279	1	...	...
Permanent Advances ...	1,238	4,010	2,689	2,299	2,959	798	163	485
Ditto, Provincial ...	...	...	...	...	...	...	5,396	78
Ditto, Postal ...	...	...	...	...	...	...	5	35
Cash Recoveries ...	4,757	2,501	4,084	6,386	3,267	3,978	15,022	5,459
Ditto, Provincial ...	...	...	...	...	...	...	...	9,940
Loans under Land Improvement Act ...	...	...	...	...	...	...	1,572	140,250
H. M.'s Colonial Governments	...	...	...	1,873*	378*	...	322†	...
Abyssinian Expedition ...	11	...	...	...	...	...	...	...
Drawing Account of the Accountant General ...	...	633,491	...	100	...	1,723	...	...
Duty paid on Salt imported from Bombay ...	...	...	...	...	77,589	162,804	...	...
Travancore and Cochin Salt Shipment ...	...	...	...	...	...	...	76,631	2,080
Ex-Guikwar of Baroda ...	...	...	...	...	...	8,750	9,251	11,250
Investment Account, Savings Bank Balances ...	15,007	...	30,885	...	...	...	...	...
Mysore Money Orders paid ...	...	...	...	...	...	11,637	17,202	16,919
Famine Relief, Public Works Department ...	...	...	...	...	...	...	102,275	...
Famine Advance Account ...	...	...	...	...	...	...	1,419,099	2,997,766
Ditto Recoveries ...	...	...	...	...	...	...	347	223,060
Ditto Relief, Irrigation ...	...	...	...	...	...	...	29	174,837
Ditto, Railway Capital	...	...	...	...	...	...	...	3,816,344
TOTAL ...	352,695	1,154,852	595,813	854,181	671,668	1,093,713	3,060,844	8,988,119
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.—								
Loans to Native States ...	...	...	...	...	...	...	...	500,000
„ to Presidency Corporations, including Port Trusts, &c. ...	41,000	57,500	22,500	16,800	200	...	...	...
„ to Mofussil Municipalities ...	899	...	2,500	1,668	1,250	3,092	1,263	200
„ to District and other Local Fund Committees	6,498	...	...	...	2,676	8,223	16,028	1,280
„ to Landholders and other Notabilities ...	...	...	...	...	96,957	960	7,283	32,750
TOTAL ...	48,397	57,500	25,000	18,468	101,083	12,275	24,574	534,230

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* Ceylon and Straits Settlement.

† Ceylon.

DEBT] Account

DETAILS of MINOR HEADS of DEBT INCURRED and DISCHARGED

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOCAL REMITTANCES—	£	£	£	£	£	£	£	£
Gross Receipts ...	8,952,349	9,162,624	10,171,016	11,112,680	10,189,188	10,020,389	6,877,730	8,524,902
Net Receipts ...	57,086	..	102,499	...	..	...	3,868	...
Detail of Gross Receipts—								
Supply Bills ...	686,033	696,724	678,111	401,349	179,260	232,877	251,220	548,540
Remittance Transfer ...	210,765	219,811	295,169	264,539	229,420	162,102	168,264	652,479
Money Orders ...	88,721	77,441	78,439	67,076	61,846	69,457	92,265	90,047
Emigrants' Remittances ...	...	34	...	...	5,075	6,527	6,434	4,342
Cash Remittances between Treasuries ..	4,220,516	3,804,360	4,265,865	5,837,773	5,304,908	5,053,014	6,324,492	7,197,315
Forest Cash Remittances ...	17,651	18,707	13,825	...	...	...	...	...
Customs Do. ..	92,580	..	...	...	...	...	...	...
Money Order Office Do. ...	171,760	153,897	155,021	28,551	34,898	22,500	35,021	32,118
Miscellaneous Do. ...	35	37,930	56,888	55,643	66,272	29,961	34	1
Mint Do. ...	8,953	15,090	20,277	...	...	...	...	...
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	60
Military Department ...	115,666	99,991	114,205	153,816	147,776	120,663		
Ditto (P. W. D.) ...	53	2,262	6,773	1,778	2,345	2,355		
Ditto (Irrigation) ...	...	...	...	...	110	61		
P. W. Dept. (Civil) ...	316,171	676,600	937,284	771,178	709,999	785,817		
Ditto (Military) ...	159	...	...	...	...	...		
Ditto (Railway) ...	6,262	6,689	58,983	...	...	...		
Ditto (Irrigation) ...	...	...	183,087	...	...	...		
Civil Department (Military) ...	1,766,738	1,779,943	1,776,568	1,845,151	1,843,541	1,824,753	Shewn under Accounts Current between Presidencies and Provinces.	
Ditto (P. W. D.)...	924,430	867,473	980,63	906,914	812,886	880,807		
Ditto (Railway) ...	288,502	659,689	24,141	22,383	13,680	36,583		
Ditto (Irrigation) .	...	...	245,674	243,035	246,022	262,167		
Transfers (P. W. D.) ...	37,354	45,983	83,366	183,347	202,926	198,131		
Ditto (Railway) ...	...	...	1	72,594	12,980	9,805		
Ditto (Irrigation) ...	...	...	196,702	219,941	276,312	279,786		
Electric Telegraph Remittances	...	...	...	37,612	38,926	43,021		
Public Works Department ...	...	...	...	...	6	2		
TOTAL ...	8,952,349	9,162,624	10,171,016	11,112,680	10,189,188	10,020,389	6,877,730	8,524,902
MISCELLANEOUS—								
Stock Purchases and Sales, Public Works Department...	12,043	...	5,400	9,231	15,742	9,501	...	...
Ditto ditto Irrigation...	...	8,795	3,485	...	...	3,404	...	...
Mint Certificates ...	...	...	9,852	440	...	...	...	...
Settlement Account before 1865-66 ...	...	7	...	...	203	5	21	1,702
Government Account ...	792	...	...	...	...	...	...	...
Miscellaneous ...	...	...	...	45	...	...	...	...
TOTAL ..	12,835	8,802	18,737	9,716	15,945	12,910	21	1,702

No. 91 —*concluded.* [DEBT

in the MADRAS PRESIDENCY from 1870-71 to 1877-78 —concluded.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
LOCAL REMITTANCES—	£	£	£	£	£	£	£	£
Gross Payments ...	8,895,263	9,164,701	10,068,517	11,132,983	10,189,779	10,077,366	6,873,862	8,527,311
Net Payments ...	...	2,077	...	20,303	591	56,977	...	2,409
Detail of Gross Payments—								
Supply Bills ...	634,987	699,858	673,786	413,135	169,722	232,877	247,158	556,468
Remittance Transfer ...	194,334	225,414	285,803	265,552	233,171	164,268	168,805	646,338
Money Orders ...	88,758	77,359	79,299	67,200	62,083	67,952	91,012	90,791
Emigrants' Remittances ...	...	39	15	9	4,401	6,147	6,207	5,231
Cash Remittances between Treasuries ...	4,304,004	3,805,505	4,266,338	5,837,301	5,304,899	5,053,194	6,325,336	7,196,129
Forest Cash Remittances ...	17,592	18,704	13,892	...	...	...	...	...
Customs Do. ...	92,580	...	...	...	...	...	...	...
Money Order Office Do. ...	71,726	154,014	154,829	30,108	33,397	22,500	35,008	32,118
Miscellaneous Do. ...	29	30,673	60,348	54,438	62,347	38,143	336	199
Mint Do. ...	10,708	15,105	20,261	...	...	...	...	...
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	37
Military Department ...	1,776,348	1,774,876	1,783,634	1,815,361	1,809,830	1,692,741		
Ditto (P. W. D) ...	174	615	626	600	1,285	2,112		
Ditto (Irrigatien) ...	...	...	...	...	2	1		
P. W. Dept. (Civil) ...	867,481	1,000,504	1,279,816	1,195,685	1,107,536	1,233,427		
Ditto (Military) ...	1,705	...	...	...	...	...		
Ditto (Irrigation) ...	...	...	151,842	...	...	...		
Civil Department (Military)..	104,819	102,076	120,997	176,989	161,898	269,714		
Ditto (P. W. D.) .	298,506	550,508	597,035	708,985	654,916	708,090	See note on the Receipt side.	
Ditto (Railway) ..	288,030	656,925	...	...	1,982	2,337		
Ditto ((Irrigation)	...		15,578	18,759	15,177	21,597		
Transfers (P. W. D.) ...	43,482	45,837	300,053	322,791	312,220	318,624		
Ditto (Railway) ...	...	6,689	58,984		37	...		
Ditto (Irrigation) ...	...	...	205,381	157,383	186,831	168,994		
Electric Telegraph Remittances	...	...	...	68,666	67,991	74,628		
Ditto Public Works Department	...	...	...	21	54	20		
Total ...	8,895,263	9,164,701	10,068,517	11,132,983	10,189,779	10,077,366	6,873,862	8,527,311
MISCELLANEOUS—								
Stock Purchases and Sales, Public Works Department	12,165	8,581	6,203	8,876	15,319	9,459	...	...
Ditto Ditto Irrigation ...	...	...	3,485	...	...	3,404	..	...
Mint Certificates ...	1,591	...	9,852	440	7	...	...	...
Settlement Account before 1865-66 ...	...	...	...	...	4,044	50	...	4,245
Government Account ...	1,275	...	...	...	...	...	...	...
Miscellaneous ...	2	...	...	1,063	13	...	...	...
Total ...	15,033	8,581	19,540	10,379	19,383	12,913	...	4,245

Account No. 92.

CASH BALANCE in the GENERAL TREASURY in the MADRAS PRESIDENCY on the last day of each month, in each year, from 1870-71 to 1878-79.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79
	£	£	£	£	£	£	£	£	£
April ...	1,000,967	698,150	685,820	765,184	505,952	590,729	465,810	886,016	753,466
May ...	1,044,342	968,609	867,513	663,179	461,771	704,713	653,853	596,260	625,255
June ...	1,174,084	866,976	894,356	1,133,171	356,088	800,798	772,371	396,914	754,306
July ...	1,424,195	742,946	842,346	1,208,568	245,480	657,199	642,323	549,467	569,877
August ...	1,292,036	896,835	782,369	1,281,606	374,095	543,806	284,602	415,729	482,278
September ...	1,371,442	757,082	900,185	959,875	339,847	488,247	314,389	404,800	390,822
October ...	1,265,011	568,402	947,965	924,508	358,441	494,592	343,859	627,672	256,842
November ...	1,243,447	362,379	804,122	699,084	322,954	444,986	580,306	388,435	200,732
December ...	1,170,145	520,871	635 378	541,005	348,424	352,321	362,418	349,833	158,359
January ...	1,268,941	534,251	649,568	622,115	412,177	412,324	486,171	502,478	257,978
February ...	1,036,473	753,287	803,868	676,669	379,129	372,214	702,423	629,493	402,808
March ...	987,623	769,516	739,405	575,706	690,813	594,135	888,001	754,714	340,546

CASH BALANCE]

Account No. 93.

CASH BALANCE in the MADRAS MINT on the last day of each month, in each year, from 1870-71 to 1875-76.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	109,374	103,015	91,904	329	1,242	3,774			
May ...	110,464	102,720	88,559	329	1,750	3,774			
June ...	111,704	104,308	72,947	329	1,750	3,774			
July ...	112,064	104,308	41,941	329	1,750	3,774			
August ...	105,080	103,930	23,390	329	3,083	1,913			
September ...	105,080	102,981	14,047	329	3,083	1,912			
October ...	105,970	102,601	2,678	329	3,083	1,910			
November ...	106,351	100,808	273	537	3,083	1,910			
December ...	104,933	98,235	273	537	3,083	1,911			
January ...	104,933	90,962	38	537	3,083	1,911			
February ...	105,083	86,554	342	643	3,083	1,911			
March ...	104,872	86,012	329	779	3,774	1,911			

Account No. 94.

CASH BALANCE in the several MOFUSSIL TREASURIES under the GOVERNMENT OF MADRAS (exclusive of GENERAL TREASURY and MINT) on the last day of each month, in each year, from 1870-71 to 1878-79.

April ...	1,616,751	2,075,469	2,471,000	2,645,130	2,050,049	2,208,795	2,567,631	1,603,433	1,858,650
May ...	1,738,423	2,152,830	2,373,690	2,699,863	1,924,818	2,176,907	2,214,579	1,523,696	1,711,396
June ...	1,761,409	2,147,436	2,372,411	2,704,280	1,912,710	2,100,044	1,951,845	1,521,773	1,314,792
July ...	1,543,276	2,032,432	2,137,632	2,399,733	1,848,233	2,111,993	1,848,346	1,367,166	1,328,335
August ...	1,353,870	1,717,654	2,040,750	1,981,013	1,599,518	1,993,568	1,382,831	1,275,557	1,293,302
September ...	1,130,272	1,485,664	1,744,256	1,829,827	1,446,028	1,792,918	1,137,736	1,258,910	1,263,890
October ...	1,066,665	1,405,790	1,667,484	1,523,537	1,359,102	1,609,704	942,258	1,342,439	1,191,227
November ...	1,215,243	1,333,496	1,841,046	1,742,931	1,474,097	1,615,139	1,056,390	1,287,317	1,036,581
December ...	1,422,533	1,485,551	2,094,584	1,796,838	1,623,597	1,830,485	1,222,049	1,419,091	1,290,519
January ...	1,482,610	1,891,736	2,339,339	1,845,064	1,888,861	1,780,918	1,665,483	1,541,678	1,564,021
February ...	1,593,910	1,897,549	2,353,531	1,835,284	2,097,187	1,980,667	1,843,222	1,749,323	1,877,961
March ...	1,867,781	2,170,346	2,606,898	2,068,858	2,193,189	2,307,680	1,766,513	1,852,865	1,895,811

Account No. 95.

CASH BALANCE in the TREASURIES under the GOVERNMENT of MADRAS (inclusive of the GENERAL TREASURY and MINT) on the last day of each month, in each year, from 1870-71 to 1878-79.

April ...	2,727,092	2,876,634	3,248,724	3,410,943	2,557,243	2,803,298	3,033,441	2,489,449	2,612,116
May ...	2,893,229	3,224,159	3,320,762	3,363,371	2,388,339	2,885,394	2,868,432	2,119,956	2,396,651
June ...	3,047,197	3,118,720	3,339,714	3,837,780	2,270,548	2,904,616	2,724,216	1,918,687	2,069,098
July ...	3,079,535	2,879,686	3,021,919	3,608,630	2,095,463	2,772,966	2,490,668	1,916,633	1,898,212
August ...	2,750,986	2,718,419	2,846,509	3,262,948	1,976,696	2,539,287	1,667,433	1,691,286	1,775,580
September ...	2,606,794	2,345,727	2,658,488	2,790,031	1,788,958	2,283,077	1,452,125	1,663,710	1,654,712
October ...	2,437,646	2,076,853	2,618,127	2,448,374	1,720,626	2,106,206	1,286,117	1,970,111	1,448,069
November ...	2,565,041	1,796,683	2,705,441	2,442,552	1,800,134	2,062,035	1,636,786	1,675,752	1,237,313
December ...	2,697,611	2,104,657	2,730,235	2,338,380	1,975,104	2,184,717	1,584,467	1,768,924	1,448,878
January ...	2,856,484	2,516,949	2,988,945	2,467,716	2,304,121	2,195,153	2,151,654	2,044,156	1,821,999
February ...	2,735,466	2,737,390	3,157,741	2,512,596	2,479,399	2,354,792	2,545,645	2,378,816	2,280,769
March ...	2,960,276	3,025,874	3,346,632	2,645,343	2,887,776	2,903,726	2,654,514	2,607,579	2,236,357
Adjusted Cash Balance for the last month of the official year as per Finance and Revenue Accounts ...	2,938,961	2,982,744	3,307,651	2,638,785	2,858,902	2,875,318	2,632,739	2,527,559	...

BOMBAY PRESIDENCY.

REVENUES AND CHARGES]

Account No. 96.

GROSS REVENUES, CHARGES, and SURPLUS of the BOMBAY PRESIDENCY.

Detail of Items.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Gross Revenues—	£	£	£	£	£	£	£	£
Civil ...	9,723,347	8,839,907	9,457,781	9,648,879	9,896,387	9,666,396	9,839,813	10,113,939
Public Works ...	768,415	47,967	14,569	29,423	27,113	28,521	36,016	108,499
Military ...	276,603	251,068	216,007	220,832	200,354	209,319	201,145	171,554
GRAND TOTAL ...	10,768,365	9,138,942	9,688,357	9,899,134	10,123,854	9,904,236	10,076,974	10,393,992
Gross Charges—								
Civil ...	4,112,129	3,776,773	3,962,198	3,965,524	4,044,886	4,358,291	4,901,077	5,445,308
Public Works, Ordinary ...	839,291	778,515	891,093	822,244	723,112	752,696	840,754	594,729
Productive Public Works, Capital Expenditure ...	147,208	126,060	96,561	54,089	51,929	49,855	65,185	302,385
Military ...	3,122,566	2,640,993	2,539,513	2,463,470	2,375,525	2,381,404	2,404,714	2,472,888
GRAND TOTAL ...	8,221,194	7,322,341	7,489,365	7,305,327	7,195,452	7,542,246	8,211,730	8,815,310
Result—								
Surplus—In Civil Department ...	5,611,218	5,063,134	5,495,583	5,683,355	5,851,501	5,308,105	4,938,736	4,668,631
Deduct—Net P. W. Expenditure ...	218,084	856,608	973,085	846,910	747,928	774,030	869,923	788,615
Remaining Surplus ...	5,393,134	4,206,526	4,522,498	4,836,445	5,103,573	4,534,075	4,068,813	3,880,016
Deduct—Net Military Expenditure	2,845,963	2,389,925	2,323,506	2,242,638	2,175,171	2,172,085	2,203,569	2,301,334
Net—Surplus ...	2,547,171*	1,816,601	2,198,992	2,593,807	2,928,402	2,361,990	1,865,244	1,578,682

Account No. 97.

Total of REVENUES under each MAJOR HEAD in the Civil, Military and Public Works Departments.

Civil Department—								
Land Revenue ...	3,595,895	3,402,790	3,751,050	3,683,461	3,688,076	3,690,354	3,344,664	3,662,346
Tributes and Contributions from Native States ...	89,581	88,064	92,337	94,073	92,518	94,712	98,912	80,348
Forest ...	116,840	115,021	114,640	118,809	122,405	124,867	122,666	126,153
Excise on Spirits and Drugs ...	445,822	420,262	418,747	363,349	378,099	397,528	428,812	405,530
Assessed Taxes ...	426,255	156,974	117,431	6,307	129	47	43	15
Customs ...	747,468	689,632	667,826	724,230	739,068	715,691	610,772	676,012
Salt ...	729,962	657,289	685,013	734,777	797,122	880,441	930,441	1,128,274
Opium ...	2,401,195	2,355,159	2,614,898	2,741,895	2,953,804	2,549,497	2,948,290	2,749,841
Stamps ...	560,285	507,760	527,383	500,952	463,936	466,986	440,066	416,272
Mint ...	16,213	52,574	38,652	38,502	68,324	51,709	141,567	246,090
Post Office ...	...	...	...	106,523	109,515	122,162	133,112	149,450
Minor Departments ...	1,088	1,353	1,237	1,852	5,296	3,581	840	1,470
Law and Justice ...	85,585	65,362	72,173	96,014	80,066	79,442	80,144	86,936
Police ...	17,510	23,065	18,158	42,842	40,372	41,536	13,509	20,538
Marine ...	121,308	43,846	64,476	78,882	58,001	69,939	69,616	48,586
Carried over ...	9,355,002	8,579,151	9,184,021	9,332,468	9,596,731	9,288,492	9,363,454	9,797,891

* More by £ 715,518 than that shewn in the Finance and Revenue Accounts. The excess is owing to the inclusion now under "Revenues and Charges" of the following which were shown in the Finance and Revenue Accounts under "Account Current with London":—

Net Traffic Receipts of Guaranteed Railways. See Account No. 97, Page 211	£ 737,627
Guaranteed Interest paid	„ 23,109
Total ...	£ 715,518

Total of REVENUES under each MAJOR HEAD in the Civil, Military and Public Works Departments—continued.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Civil Department—*continued and brought forward* ...	9,355,002	8,579,151	9,184,021	9,332,468	9,596,731	9,288,492	9,363,454	9,797,891
Education ...	1,319	8,901	14,298	22,726	19,655	19,061	20,419	21,028
Medical ...	3,273	1,050	3,822	4,592	7,085	9,846	9,864	10,241
Stationery and Printing ..	16	756	1,516	3,103	3,159	4,098	4,474	4,085
Interest ...	79,646	97,555	103,209	53,846	86,999	113,305	116,878	107,657
Receipts in aid of Superannuation, &c., Allowances ...	129,119	123,040	120,102	125,606	128,431	131,844	134,630	133,290
Gain by Exchange on Transactions with London ...	40,524	7,048	6,236	7,359	7,746	14,309	17,859	20,723
Miscellaneous ...	114,448	21,977	24,577	33,507	46,581	66,430	33,939	19,024
Provincial Deficits ..	...	429	...	65,672	...	19,011	138,296	...
Total, Civil Dept. ...	9,723,347	8,839,907	9,457,781	9,648,879	9,896,387	9,666,396	9,839,813	10,113,939
Military—								
Effective Services—								
Army and Garrison Staff ...	...	...	...	...	...	...	11	1
Regimental Pay, Allowances and Charges ...	1,560	718	3,670	7,431	773	2,602	761	3,972
Commissariat Establishments, Supplies and Services ..	130,351	100,521	92,837	89,513	89,392	79,585	71,711	72,679
Stud and Remount Establishments, Supplies and Services	2,271	2,260	1,184	1,648	1,279	1,632	2,299	1,636
Clothing Establishments, Supplies and Services ..	11,695	12,675	17,603	14,188	12,289	13,997	11,049	11,052
Barrack Establishments, Supplies and Services ...	4,027	8,476	4,591	9,064	6,231	2,948	2,911	1,981
Administration of Martial Law	556	492	387	482	621	664	627	431
Medical Establishments, Supplies and Services .	25,358	22,950	26,410	26,152	21,503	22,217	21,108	20,960
Ordnance Establishments, Supplies and Services ..	86,399	92,192	54,709	45,660	50,520	47,883	22,327	20,841
Education ...	88	59	316	74	56	61	65	17
Sea Transport Charges ..	8,136	4,511	9,401	16,401	9,635	27,217	38,893	23 417
Miscellaneous Charges ...	5,706	6,085	4,250	6,511	5,198	7,400	17,307	10,521
Non-Effective Services—								
Military Pensions ..	456	129	63	498	154	156	8,459	8
Widows' Pensions and Compassionate Allowances ...	.	...	586	3,210	2,703	2,957	3,617	4,008
Total, Mily. Dept. ...	276,603	251,068	216,007	220,832	200,354	209,319	201,145	171,554
Public Works Department—								
Ordinary—								
Imperial. Rents of quarters and buildings, &c. ..	14,567	16,096	9,485	8,011	7,367	7,133	6,881	6,786
Imperial. Recoveries from Barrack damages	...	...	...	...	..	...	18	51
Imperial. Value of materials received from old buildings ...	...	...	423	880		...	.	589
Imperial. Sales of buildings and Barrack furniture, &c. ..	7,699	1,311	546	438	949	1,190	2 680	828
Imperial. Fines, Refunds and Miscellaneous	6,238	2,385	1,725	162	2,256	1,623	6,720	4.647
Provincial Service Receipts ...		11,402	16,142	13,470	9,075	7,714	7.240	71,358
Irrigation ..	2,284	15,467	—13,142	5,002	7.351	6,369	6,308	..
Receipts from Agricultural Works ...	...	...	—1,564	104	112	15	90	8,207
Total, P. W., Ordinary ...	30,788	46,661	13,615	28,067	27,113	24,353	29,937	92,466
Carried over ...	30,788	46,661	13,615	28,067	27,113	24,353	29,937	92,466

Account No. 97 —*concluded.* [REVENUES

Total of REVENUES under each MAJOR HEAD in the Civil, Military and Public Works Departments—concluded.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	£	£	£	£	£	£	£	£
Public Works, Ordinary—*continued and brought forward* ...	30,788	46,661	13,615	28,067	27,113	24,353	29,937	92,466
Receipts from Productive Public Works—								
Irrigation—								
Rents of Buildings, &c. ...	Included in Ordinary Irrigation.	4	20	19	Included in Ordinary Irrigation.	18	19	29
Sale of Canal and Tank produce		76	89	11		...	...	182
Water-rates from Irrigation ...		1,226	798	1,048		1,508	2,576	4,031
Water-supply of Towns ...		...	...	...		2,338	3,256	10,931
Receipts from Plantations ...		...	...	...		157	172	230
Miscellaneous ...		...	47	278		147	56	630
Total ...		1,306	954	1,356		4,168	6,079	16,033
Guaranteed Railways, Net Traffic Receipts—								
Bombay, Baroda and Central India ...	118,389	...	...	...	...	...	...	...
Great Indian Peninsula ...	611,338	...	...	...	...	...	...	...
Sindh ..	1,179	...	...	...	...	...	...	...
Indus Steam Flotilla ...	6,721	...	...	...	...	...	...	...
Total ...	737,627	...	...	...	...	...	...	...
TOTAL, P. W DEPT. ...	768,415	47,967	14,569	29,423	27,113	28,521	36,016	108,499

Account No. 98.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT

Land Revenue—								
Ordinary Revenue ...	2,856,987	2,657,616	2,957,258	2,919,762	2,935,252	2,933,645	2,610,593	2,927,852
Rent of Resumed Police Service Lands and Service Commutations ...	637,328	645,576	653,626	641,890	650,505	657,480	661,436	663,569
Sale of Waste Lands and Redemption of Land Revenue	4,180	4,095	1,869	2,510	1,253	463	528	206
Miscellaneous ...	97,400	95,503	138,297	119,299	101,066	98,766	72,107	70,719
Total ..	3,595,895	3,402,790	3,751,050	3,683,461	3,688,076	3,690,354	3,344,664	3,662,346
Tributes and Contributions from Native States—								
Tributes .	61,450	61,661	64,054	63,556	57,030	59,100	66,273	55,918
Subsidy from the Kutch Government ..	18,695	18,695	18,695	18,695	18,695	18,695	23,369	14,021
Contributions ...	7,190	7,356	7,588	9,622	13,921	7,555	7,875	9,050
Fees on Successions to Native States	2,246	352	2,000	2,200	2,872	9,362	1,395	1,359
Total ..	89,581	88,064	92,337	94,073	92,518	94,712	98,912	80,348
Forest—								
Revenue from Timber and Bamboos	95,006	86,150	87,078	86,445	95,278	103,395	100,193	103,335
Revenue from Minor produce	13,110	19,559	19,987	24,439	20,235	15,392	16,063	16,172
Duty on produce of Foreign and Private forests imported into British Territory ..	3,560	2,850	2,990	2,894	2,994	2,452	2,290	3,168
Miscellaneous	5,164	6,462	4,585	5,031	3,898	3,628	4,120	3,478
Total ...	116,840	115,021	114,640	118,809	122,405	124,867	122,666	126,153

REVENUES] Account No. 98 —*continued.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Excise on Spirits and Drugs—								
Duty and License Fees for the sale of intoxicating Liquors and Drugs ...	371,407	353,813	353,342	349,592	364,723	378,040	388,108	390,623
Duty on Opium consumed in India	61,162	54,599	52,551	10,932	...	14,709	11,648	10,495
Fines, Confiscations and Miscellaneous ...	13,253	11,850	12,854	2,825	13,376	4,779	29,056	4,412
Total ...	445,822	420,262	418,747	363,349	378,099	397,528	428,812	405,530
Assessed Taxes—								
Income Tax arrear collections...	426,255	156,974	117,431	6,307	129	47	43	15
Customs—								
Imports ...	671,992	602,444	594,155	651,368	651,062	649,619	580,311	641,859
Exports ...	50,422	68,658	55,646	54,080	72,199	49,404	15,048	19,576
Miscellaneous including Warehouse and Wharf Rent, Fees, &c. ...	18,407	12,444	11,740	12,156	9,065	8,750	10,100	10,499
Land Customs ...	6,647	6,086	6,285	6,026	6,742	7,918	5,313	4,108
Total ...	747,468	689,632	667,826	724,230	739,068	715,691	610,772	676,042
Salt—								
Sales of Government Salt ...	7,426	7,158	6,622	6,880	6,595	6,822	6,703	16,818
Excise on Salt manufactured locally ...	671,342	591,321	628,722	676,051	674,465	778,087	824,924	1,022,075
Duty on Salt Imports from England ...	32	84	49	75	112	111	10	101
Duty on other imported Salt, seaborne ...	5,191	26,241	10,665	10,056	7,698	9,336	7,012	5,123
Duty levied by the Inland Customs Department on Salt crossing the Customs lines, &c. ...	*28,572	*22,181	*29,544	*28,603	94,644	(a) 80,405	(b) 89,643	(c) 79,845
Miscellaneous ...	17,399	10,304	9,411	13,112	13,608	5,680	2,149	4,312
Total ...	729,962	657,289	685,013	734,777	797,122	880,441	930,141	1,128,274
Opium—								
Duty realized on chests of Malwa Opium ...	2,398,722	2,353,500	2,612,520	2,740,767	2,952,703	2,549,435	2,948,160	2,749,813
Confiscations and Miscellaneous Receipts ...	2,473	1,659	2,378	1,128	1,101	62	130	28
Total ...	2,401,195	2,355,159	2,614,898	2,741,895	2,953,804	2,549,497	2,948,290	2,749,841
Stamps—								
Sale of Court Fee Stamps ...	316,570	287,035	314,739	295,930	276,957	285,463	259,294	232,998
Do. of Commercial and other Stamps ...	241,824	218,575	210,627	203,367	185,549	137,641	152,673	155,995
Fines, Penalties, &c. ...	1,806	1,892	1,817	1,562	1,392	1,256	1,263	1,042
Miscellaneous ..	85	258	200	93	38	42,626	26,836	26,237
Total ...	560,285	507,760	527,383	500,952	463,936	466,986	440,066	416,272

* In Bombay the duty is levied on Goa or other Foreign Salt at the rate of Re 1-13 per maund

(a) Including Inland Customs mileage duty ... £ 57,215
(b) Ditto ditto ... 65,014
(c) Ditto ditto ... 57,617

Account No. 98—*continued.* [REVENUES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Mint—	£	£	£	£	£	£	£	£
Seignorage on Silver ...	14,667	51,735	34,799	35,933	59,727	33,062	99,631	220,907
Assay Fees ...	...	...	100	224	304	197	22	24
Gain on Coinage Operations ...	614	...	1,818	448	4,454	15,149	3,464	13,653
Sale of old Stores and Materials	...	...	334	579	341	143	4,409	1,636
Miscellaneous ...	932	839	1,601	1,318	3,498	3,158	34,041	9,870
Total ...	16,213	52,574	38,652	38,502	68,324	51,709	141,567	246,090
Post Office—								
Postage collected in cash on Letters, Newspapers and Parcels, exclusive of those carried on the Public Service ...	...	...	...	34,763	35,659	38,532	39,908	41,390
Sale of Postage Stamps— Ordinary ...	...	...	...	76,210	80,260	85,569	89,056	99,060
Service ...	...	...	...	23,745	24,315	26,183	27,391	29,374
Overland Money Orders ...	...	...	...	4,818	...	...	...	...
Fees and Petty Receipts ...	...	...	...	1,591	1,309	1,286	1,466	2,550
	...	...	...	141,127	141,543	151,570	157,821	172,374
Deduct—Amount of Postage received in India and paid to the Post Master General, London ...	...	...	...	34,555	31,989	29,384	24,662	22,867
Refunds ...	...	...	...	49	39	24	47	57
	...	...	...	34,604	32,028	29,408	24,709	22,924
Total ...	...	...	...	106,523	109,515	122,162	133,112	149,450
Minor Departments—								
Factories and Model Farms ...	1,088	1,353	1,237	1,852	3,806	2,306	840	1,470
Botanical Gardens ...	...	...	...	...	1,490	1,275	...	...
Total ...	1,088	1,353	1,237	1,852	5,296	3,581	840	1,470
Law and Justice—								
Fees, Fines and Forfeitures ...	32,742	25,192	23,738	28,072	22,372	23,311	25,790	28,563
Court Fees realized in cash ...	7,078	5,582	2,272	500	...	...	1,044	738
Proceeds of Unclaimed and Intestate Property ...	1,843	2,290	2,421	4,365	2,729	2,390	2,510	1,749
Miscellaneous ...	4,691	1,562	1,246	2,401	3,363	2,587	1,342	1,552
Jails ...	8,755	3,206	11,703	33,075	26,054	26,988	25,658	27,319
Registration ...	30,471	27,530	30,793	27,601	25,548	24,166	23,800	27,015
Total ...	85,585	65,362	72,173	96,014	80,066	79,442	80,144	86,936

REVENUES] Account No. 98 —*continued.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Police—								
Contributions from Municipal and Local Funds ...	6,073	11,685	3,141	13,997	10,260	9,862	5,791	9,348
Receipts on account of Police supplied to Public Departments, private persons and Companies ...	...	...	...	...	4,624	4,577	1,473	759
Receipts on account of Railway Police ...	3,821	7,119	8,057	19,252	19,652	20,021*	2,256	2,287
Recoveries on account of Village Police ...	...	...	...	...	...	...	596	326
Fees, Fines and Forfeitures ...	4,213	2,779	2,601	3,279	2,792	2,512	234	220
Contribution for Pensions ...	...	...	...	...	...	...	786	749
Miscellaneous ...	3,403	1,482	4,359	6,314	3,044	4,564	2,373	6,849
Total ...	17,510	23,065	18,158	42,842	40,372	41,536	13,509	20,538
Marine—								
Dockyard Services and Supplies to private individuals ...	35,217	9,517	7,691	13,234	9,382	14,477	11,661	13,516
Registration and other Fees ...	4,513	2,932	2,125	2,266	2,551	3,037	2,831	2,771
Sale proceeds of Vessels and Stores ...	74,214	28,826	38,962	60,554	43,882	48,105	44,380	30,388
Recoveries on account of Capitalized Pensions ...	1,017	1,179	1,335	1,217	917	1,225	1,385	1,170
Miscellaneous ...	6,342	1,392	14,363	1,611	1,269	3,095	9,359	741
Total ...	121,303	43,846	64,476	78,882	58,001	69,939	69,616	48,586
Education—								
Fees and Fines ...	497	3,639	4,028	15,255	11,479	12,158	12,944	13,719
Income from endowments in land ...	...	...	...	...	...	...	3,455	3,455
Interest on Govt. Securities ...	...	2,496	4,188	3,656	3,614	3,397	...	...
Contributions ...	...	...	...	...	3,603	2,953	2,720	2,736
Proceeds of sale of Books, &c.	407	421	573	631	697	9	...	...
Miscellaneous ...	415	2,345	5,509	3,184	262	544	1,300	1,118
Total ...	1,319	8,901	14,298	22,726	19,655	19,061	20,419	21,028
Medical—								
Fees, &c. ...	...	...	131	281	503	772	742	1,200
Hospital receipts ...	2,691	978	1,159	1,437	1,806	2,045	1,395	1,434
Lunatic Asylums ...	...	...	...	50	...	...	854	857
Sale of Medical Stores ...	...	...	...	594	...	...	226	...
Income from endowments ...	...	...	...	...	...	...	1,600	1,660
Contributions ...	...	72	459	352	2,136	4,145	4,110	4,190
Miscellaneous ...	582	...	819	402	1,079	1,188	937	900
Interest on Funded Capital ...	...	...	1,254	1,476	1,561	1,696	...	...
Total ...	3,279	1,050	3,822	4,592	7,085	9,846	9,864	10,241

* Includes Receipts on account of pension from Railway Police.

Account No. 98—*continued* [REVENUES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Stationey and Printing—	£	£	£	£	£	£	£	£
Sale of Gazettes and other Publications ...	...	756	931	1,380	2,942	3,571	1,195	1,654
Other Press Receipts ...	...	.	...	1,180	217	527	3,279	2,431
Govt. Press Receipts ..	16	...	585	543	...	...	...	...
Total ...	16	756	1,516	3,103	3,159	4,098	4,474	4,085
Interest—								
Interest on the Shares of the Bank of Bombay held by Government ...	880	880	1,200	1,360	2,482	3,000	...	...
„ on loans to Bombay Port Trust ...	43,188	67,370	66,082	18,314	48,458	76,202	83,423	75,602
„ on arrears of Revenue	3,613	3,573	3,880	3,875	3,910	1,236	965	1,085
„ on Advances made to Service Funds ...	1,489	1,511	1,244	1,244	1,245	1,244	1,422	1,733
„ on New Consolidated Loan ...	...	...	...	...	...	...	2,431	3,525
„ on Loans to Municipalities, Local Funds and private individuals ...	27,792	23,067	28,513	27,654	29,095	30,325	28,106	25,668
Miscellaneous	2,684	1,154	2,290	1,399	1,809	1,298	521	44
Total ..	79,646	97,555	103,209	53,846	86,999	113,305	116,878	107,657
Receipts in aid of Superannuation, Retired and Compassionate Allowances—								
Subscription to the Military Fund ..	60,281	65,616	59,924	55,284	61,097	55,930	54,730	45,422
„ to the Medical Retiring Fund ...	4,131	4,497	4,401	4,234	3,692	3,695	3,292	2,860
Amount appropriated from the Capital account of the Military Fund ..	58,432	46,775	48,866	56,172	51,250	59,071	59,168	65,402
Ditto from the Capital account of Medical Retiring Fund ...	5,975	6,152	6,911	9,848	7,890	4,335	7,863	8,264
Contributions for Pensions and Gratuities ...	..	...	...	68	4,502	8,813	9,577	11,342
Total ...	129,119	123,040	120,102	125,606	128,431	131,844	134,630	133,290
Gain by Exchange on Transactions with London ...	*40,521	7,048	6,236	7,359	7,746	14,309	17,859	20,723
Miscellaneous—								
Gain by Exchange ...	1,995	972	838	2,138	961	779	1,058	857
Premium on Bills of Exchange	241	211	216	163	302	299	329	685
Unclaimed Bills of Exchange of more than three years' standing ...	96	143	74	64	33	502	158	100
Premium on Money Orders	1,902	1,669	1,674	1,581	6,780	2,350	1,941	2,250
Lapsed ditto ..	101	105	25	105	294	72	62	47
Carried over	4,235	3,100	2,827	4,051	8,370	4,002	3,548	3,934

* Includes £34,528, net gain on Railway transactions which from 1871-72 is shewn in the accounts of the Government of India, General and Political.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Miscellaneous—*continued and brought forward* ...	4,235	3,100	2,827	4,051	8,370	4,002	3,548	3,934
Sale Proceeds of Durbar Presents	224	155	580	208	2,508	1,949	177	17
Ditto of old Stores and Materials ...	769	515	1,161	1,450	764	713	586	343
Unclaimed Deposits ...	527	161	1,764	7,925	24,585	3,512	1,197	1,179
Lapsed Military Cheques ...	...	...	...	...	...	40	25	66
Rents ...	...	...	...	...	135	190	186	144
Fees, Fines, &c. ...	707	571	908	622	1,314	2,849	2,675	1,541
Miscellaneous Receipts ...	107,986*	17,475	17,337	19,251	8,905	53,175	25,545	11,797
Total ...	114,448	21,977	24,577	33,507	46,581	66,430	33,939	19,024

* This includes £ 93,497 on account of balance of Ameens' Establishment Fund transferred to Government.

Account No. 99.

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military and Public Works Departments.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department—								
Interest on Service Funds, &c.	123,506	94,432	96,036	97,192	74,486	76,238	75,991	79,084
Refunds and Drawbacks ...	98,924	61,333	77,401	80,721	76,598	121,659	74,213	77,775
Land Revenue ...	673,825	658,730	649,030	644,107	639,412	658,864	656,264	677,408
Forest ...	62,276	58,660	71,848	71,027	82,272	77,905	83,554	86,096
Excise on Spirits and Drugs ...	67,327	59,807	45,150	3,711	7,112	6,151	7,483	8,159
Assessed Taxes ...	5,907	5,165	4,439	925	1	...	...	...
Customs ...	89,054	86,903	81,986	79,932	80,786	79,648	82,172	84,903
Salt ...	33,121	32,688	40,915	45,700	49,919	56,102	57,042	80,232
Opium ...	2,486	3,348	3,637	3,054	2,987	1,807	1,815	2,149
Stamps ...	23,176	20,029	17,345	15,510	15,669	15,617	15,863	15,127
Mint ...	23,135	23,111	30,098	24,870	34,986	36,361	34,730	45,801
Post Office ...	8,164	8,296	7,031	134,160	135,400	134,652	138,880	148,623
Administration ...	167,732	161,483	152,387	158,548	158,144	154,908	161,202	180,207
Minor Departments ...	20,020	22,647	26,274	22,331	18,227	17,577	16,135	15,925
Law and Justice ...	520,898	531,670	501,742	509,529	507,235	524,573	540,808	581,849
Police ...	383,315	381,653	386,189	401,454	400,564	403,786	397,934	432,319
Carried over ...	2,303,466	2,209,955	2,191,508	2,202,771	2,283,798	2,365,848	2,344,086	2,515,657

Account No. 99 —*continued.* [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military and Public Works Departments —continued.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department—*continued and brought forward* ...	2,303,466	2,209,955	2,191,508	2,292,771	2,283,798	2,365,848	2,344,086	2,515,657
Marine ...	240,951	161,292	157,175	164,770	159,733	153,292	176,866	125,181
Education ..	112,062	99,915	106,488	101,299	104,393	98,901	121,737	131,443
Ecclesiastical ...	31,506	32,252	31,154	31,895	34,338	31,760	29,592	28,098
Medical Services ...	129,240	117,240	115.948	110,546	113,284	115,276	117,276	120,644
Stationery and Printing ...	38,265	33,113	44,527	35,992	31,597	27,109	28,950	28,678
Political Agencies ...	121,399	109,043	120,810	86,826	89,670	78,774	89,589	83,109
Allowances and Assignments under Treaties and Engagements ...	724,057	730,478	749,894	736,381	736,425	757,308	743,676	742,712
Superannuation and Retired Allowances ...	121,165	144,856	124,499	127,688	142,964	140,485	120,217	136,960
Loss by Exchange on Remittances to Home Treasury ...	87,540	78,212	188,920	182,293	264,505	498,798	846,412	479,134
Miscellaneous ...	162,392	59,787	46,651	58,383	36,776	51,881	45,629	28,349
Civil Furlough and Absentee Allowances ...	....	...	...	...	...	768	128	197
Famine Relief ...	...	...	...	...	...	...	236,919	965,146
Provincial Surpluses	40,086*	...	84,624	...	9,462	...	...	60,000
Provincial Contributions ...	...	630	...	36,680	37,941	38,091	...	...
Total Civil Department...	4,112,129	3,776,773	3,962,198	3,965,524	4,044,886	4,358,291	4,901,077	5,445,908
MILITARY DEPARTMENT—								
Effective Services—								
Army and Garrison Staff ...	116,877	116,827	112,280	112,690	113,734	115,211	126,397	124,243
Administrative Staff ...	48,131	50,188	47,457	46,437	45,741	48,911	48,049	49,582
Regimental Pay, Allowances and Charges ...	1,334,182	1,320,870	1,296,926	1,276,108	1,278,909	1,285,102	1,277,483	1,304,606
Commissariat Establishments, Supplies and Services ...	498,584	418,417	408,024	392,158	357,173	337,604	339,845	359,975
Stud and Remount Establishments, Supplies and Services	18,916	17,824	12,755	12,056	10,945	13,429	11,434	11,588
Clothing Establishments, Supplies and Services ...	17,476	27,915	18,250	29,560	20,537	26,599	16,120	21,935
Barrack Establishments, Supplies and Services ...	76,726	67,262	62 183	64,960	53,064	56,465	52,352	54,818
Administration of Martial Law	8,527	8,321	8,398	8,340	8,011	6,193	6,437	6,668
Medical Establishments, Supplies and Services ...	107,862	100,980	100,162	93,051	90,498	85,931	85,774	91,767
Ordnance Establishments, Supplies and Services ...	186,077	232,169	156,858	175,150	172,019	182,722	171,335	142,134
Ecclesiastical ...	4,708	4,347	3,987	3,976	5,348	4,141	5,018	6,415
Education ...	12.717	6,936	6,432	5,900	5,974	5,971	5,729	4,887
Sea Transport Charges ...	428,561	54,157	76,927	51,413	37,653	28,519	36,436	21 989
Miscellaneous Services ...	143,110	97,272	111,509	77,613	51,419	63,663	102,905	151,350
Volunteer Corps ...	276	...	...	...	...	728	2,726	5,072
Total Effective ...	3,002,730	2,523,485	2,421,548	2,349,712	2,251,025	2,261,189	2,288,040	2,357,029
Carried over ...	3,002,730	2,523,485	2,421,548	2,349,712	2,251,025	2,261,189	2,288,040	2,357,029

* The amount assigned from Imperial Revenues to provide the Local Government with a working balance.

CHARGES] Account No. 99 —*continued.*

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military and Public Works Departments —continued.

Grants	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
MILITARY DEPARTMENT—*contd. and brought forward*	3,002,730	2,523,485	2,421,548	2,349,712	2,251,025	2,261,189	2 288,040	2,357,029
Non-Effective Services—								
Rewards for Military Services	1,815	1,584	3,324	1,560	1,457	1,436	1,741	3,020
Retired Officers ...	877	328	725	712	11,890	7,132	627	1,025
Military Pensions ...	108,590	106,280	104,740	101,723	101,129	101,563	104,313	100,552
Widows' Pensions and Compassionate Allowances ...	3,356	3,229	3,355	3,077	3,066	3,027	2,972	3,181
Superannuation Pensions and Gratuities ...	5,198	6,087	5,821	6,686	6,958	7,057	7,021	8,081
Total Non-Effective ...	119,836	117,508	117,965	113,758	124,500	120,215	116,674	115,859
Total of Military Department	3,122,566	2,640,993	2,539,513	2,463,470	2,375,525	2,381,404	2,404,714	2,472,888
PUBLIC WORKS DEPARTMENT— *P. W. Ordinary.*								
Military Buildings—								
Construction ...	221,783	165,868	147,544	94,939	99,127	100,227	73,414	75,753
Repairs ...	44,140	38,960	42,446	42,047	46,042	45,752	44,646	47,195
Total ...	265,923	204,828	189,990	136,986	145,169	145,979	118,060	122,948
Civil Buildings—								
Construction ...	111,874	38,505	79,539	39,081	9,443	12,905	8,723	11,217
Repairs ..	22,960	1,361	1,374	1,350	3,186	2,482	2,599	3,738
Total .	134,834	39,866	80,913	40,431	12,629	15,387	11,322	14,955
Public Improvements—								
Construction ..	28,779	46,726	98,356	23,636	8,508	3,320	920	5,281
Repairs ...	2,293	..	154	104	79	2,523	2,698	2,364
Total ...	31,072	46,726	98,510	23,740	8,587	5,843	3,618	7,645
Communications—								
Construction ..	64,816	...	...	...	...	...	...	...
Repairs ...	21,673	...	9,973	...	...	...	...	...
Total ..	86,489	...	9,973	...	...	...	...	...
Total of Works and Repairs ...	518,318	291,420	379,386	201,157	166,385	167,209	133,000	145,548
Establishment ...	176,537	106,151	55,015	47,016	42,688	42,678	35,168	37,696
Tools and Plant ...	6,950	11,927	2,205	3,435	1,045	2,639	2,296	2,452
Profit and Loss ...	...	49	95	5	6	...		1
Carried over ...	701,805	409 847	436,731	251,613	210,124	212,526	170,464	185,607

Account No. 99—*concluded.* [CHARGES

Total of each GRANT or MAJOR HEAD of CHARGE in the Civil, Military and Public Works Departments—concluded.

Grants	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875 76.	1876-77.	1877-78.
P. W. DEPARTMENT—*continued.*	£	£	£	£	£	£	£	£
P. W Ordinary—*continued and brought forward* ...	701,805	409 847	436,731	251,613	210,124	212,526	170,464	185,607
Add or Deduct—								
Cost of services rendered to the I -E. Tel. Department ..	...	...	...	...	—2,252	—1,724	—608	...
Variation in balance of Stock Account and London Invoices	—1,552	+5,722	...	...	...	...	...	...
Expenditure in England ...	—19,239	—46,476	—51,267	—9,117	—2,596	—3,038	—798	—456
Suspense Account ...	...	...	—5,812	—4,418	+334	+367	—2,612	—1.749
	—20,791	—40,754	—57,079	—13,535	—4,514	—4,395	—4,018	—2,205
Total Buildings and Roads—								
Imperial ...	681,014	369,093	379,052	238,078	205,610	208,131	166,446	183,402
Provincial ...	...	284,646	314,668	400,213	311,984	334,514	436,958	90,937
Agricultural and Irrigation—Capital Outlay ...	96,761	95 304	69,944	78,163	96,424	91,895	103,259	271,620
State Railways ditto ditto ...	...	...	1,314	...	58	59	5,663	4,926
Total P W. Ordinary ...	777,775	749,043	765,578	716,454	614,076	634,599	712,326	550,885
Expenditure on Productive Public Works, Working Expenses, and Interest—								
Guaranteed Railways—								
Compensation for lands taken for Guaranteed Railways ..	22,807	13,108	25,532	—125	—7,766	3,250	7,665	1,069
Consulting Engineer for Railways	16,600	16,364	13,308	14,240	14,306	9,104	8,036	8,805
Examiner of Railway Accounts						4,307	4,321	4,940
Railway Demarcation Establishment ..	.	...	...	...	...	124	583	99
Interest on Guaranteed Capital	22,109	...	...	...	...	...	..	...
	61,516	29,472	38,840	14,115	6,540	17,085	20,605	14,913
Irrigation ...	...	...	86,675	91,675	102,496	101,012	107,823	28,931
Total P. W Department ...	839,291	778,515	891,093	822,244	723,112	752,696	840,754	594,729

CHARGES] Account No. 100.

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Interest on Service Funds and other Accounts—								
Service Funds ...	56,494	55,861	57,097	57,201	29,923	31,277	32,560	34,320
Government Savings Bank Deposits ...	16,351	18,118	20,821	23,651	34,861	34,711	34,206	36,114
Regimental ditto ditto ...	1,952	625	2,562	1,411	2,242	1,494	1,557	1,781
Other Accounts ...	48,709	19,828	15,556	14,929	7,460	8,756	7,668	6,869
Total ...	123,506	94,432	96,036	97,192	74,486	76,238	75,991	79,084
Refunds and Drawbacks—								
Land Revenue ...	11,008	11,528	12,641	16,180	16,840	61,444	21,711	16,946
Forest ...	1,699	1,123	655	923	1,195	1,296	343	1,675
Excise on Spirits and Drugs .	269	881	650	311	110	600	900	173
Assessed Taxes ...	5,292	3,330	634	235	24	6	...	...
Customs ...	1,397	1,035	1,756	5,070	1,674	2,077	1,515	1,252
Salt ...	423	43	34	34	878	6,196	3,765	9,340
Opium ...	...	26	6	170	100	3	...	1
Stamps ...	6,114	3,553	6,901	6,952	5,551	5,355	6,102	5,392
Law and Justice ...	8,889	6,837	2,997	4,387	3,281	3,048	3,703	4,008
Police ...	140	...	370	3,451	1,116	768	28	68
Education ...	240	...					143	1,048
Interest ...	12	26	46	91	79	174	...	...
Miscellaneous, including Military and Public Works ..	8,784	2,438	1,072	1,459	4,496	2,323	1,375	3,555
	44,267	30,823	27,762	39,266	35,344	83,290	39,585	43,458
Drawbacks—								
Customs ..	54,657	30,510	49,639	41,455	41,254	38,369	34,628	34,317
Total ..	98,924	61,333	77,401	80,721	76,598	121,659	74,213	77,775
Land Revenue—								
Salaries of Collectors and others ...	64,172	65,810	64,912	62,414	62,352	61,000	61,445	63,047
Establishments .	195,048	165,636	166,010	167,358	164,695	160,094	161,910	174,127
Travelling Allowances ...	23,161	24,016	24,166	24,468	23,177	23,940	23,063	26,157
Miscellaneous Contingencies ...	82,488	62,971	52,509	31,045	32,459	38,610	28,665	32,573
	365,169	318,463	307,597	285,285	282,683	283,644	275,083	295,904
Revenue Survey ...	66,955	59,963	62,117	67,684	63,904	64,805	65,787	62,779
Settlement Charges ...	24,972	23,704	20,289	19,123	19,905	20,594	18,552	17,867
Allowances to District and Village Officers ...	216,729	256,600	259,027	272,015	272,920	289,821	292,497	300,478
Revenue Record Room charges	...	...	...	...	...	...	746	380
Petty Construction and Repairs	...	...	...	...	...	...	2,975	...
Rents, Rates and Taxes ...	...	...	...	...	...	...	624	...
Total ...	673,825	658,730	649,030	644,107	639,412	658,864	656,264	677,408

Account No. 100 —*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT —continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Forest—								
Salaries and Establishments ...	23,812	25,887	28,407	29,864	30,267	29,825	30,337	32,419
Conservancy and Working Expenses ...	38,464	32,773	43,441	41,163	52,005	48,080	53,217	53,677
Total ...	62,276	58,660	71,848	71,027	82,272	77,905	83,554	86,096
Excise on Spirits and Drugs—								
Collectors' Establishments and Contingent Charges ...	3,004	2,728	2,810	3,711	3,520	5,275	6,728	7,450
Loss on sale of Excise Opium	64,323	57,079	42,340	...	3,592	876	739	693
Rents, Rates and Taxes ...	...	...	...	..	...	...	16	16
Total ...	67,327	59,807	45,150	3,711	7,112	6,151	7,483	8,159
Assessed Taxes—								
Income Tax Collections. &c....	5,907	5,165	4,439	925	1	...	...	...
Customs—								
Sea Customs. Commissioner ...	9,976	9,445	7,009	7,480	6,277	6,809	7,201	7,155
Sea Customs. Presidency Division ...	41,529	39,887	40,285	40,097	39,841	40,669	41,118	42,505
Sea Customs. Guzerat Division ...	10,635	10,439	8,235	5,995	6,116	5,354	8,923	7,562
Sea Customs. Concan Division ...	15,757	15,648	15,571	15,249	17,260	15,598	18,763	21,821
Sea Customs. Kurrachee Division ...	5,338	5,240	4,757	4,984	5,133	5,169	5,635	5,574
Land Customs ..	6,419	6,244	6,129	6,127	6,159	6,049	...	...
Rents, Rates and Taxes ...	..	...	...	...	...	...	291	172
Petty Construction and Repairs	...	...	...	...	...	...	241	114
Total ...	89,654	86,903	81,986	79,932	80,786	79,648	82,172	84,903
Salt—								
Presidency Division ...	2,935	2,858	8,584*	12,695	11,621	14,101	11,663	13,784
Guzerat Division ...	12,182	12,124	14,396	15,558	20,896	20,491	20,904	20,824
Concan Division ...	17,062	16,691	16,846	16,221	16,340	20,384	23,392	27,574
Kurrachee Division ...	942	1,015	1,089	1,226	1,062	1,126	1,030	1,389
Cost of purchase and removal of Salt from Baragora Salt Works ...	...	...	...	...	...	...	...	16,632
Rents, Rates and Taxes ...	...	...	...	...	...	...	53	29
Total ...	33,121	32,688	40,915	45,700	49,919	56,102	57,042	80,232

* Includes £838 for Salt Survey work.

CHARGES] Account No 100 —*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Opium—								
Salaries ...	660	660	1,068	1,008	903	434	416	395
Establishments ...	1,599	1,770	1,772	1,630	1,911	1,297	1,317	1,692
Contingent Charges ...	227	918	797	416	173	76	82	62
Total ...	2,486	3,348	3,637	3,054	2,987	1,807	1,815	2,149
Stamps—								
Salaries ...	720	756	720	727	...	1,861	2,136	2,012
Establishments ...	2,743	2,396	2,417	2,843	3,635	2,738	2,940	2,868
Contingent expenses, &c. ...	1,999	983	841	873	808	513	739	585
Charges for the sale of Stamps	17,714	15,894	13,367	11,067	11,226	10,505	10,048	9,662
Total ...	23,176	20,029	17,345	15,510	15,669	15,617	15,863	15,127
Mint—								
Direction and Establishment...	18,424	17,357	19,146	16,828	20,907	19,246	21,331	29,070
Assay Establishment ...	3,386	4,515	3,844	3,895	4,220	4,234	5,006	4,235
Loss of weight in coinage ...	380	553	963	719	1,281	1,309	2,155	2,251
⅓rds Freight on Europe Stores	...	...	1	515	57	2,316	2,846	56
Stores purchased locally ...	935	661	5,101	2,913	6,468	2,600	1,939	8,073
Discount on sale of Copper Coins	...	...	1,042	...	29	...	...	..
Value of uncurrent Copper Coins withdrawn ...	10	25	1	...	2,024	6,656	1,453	2,116
Total ...	23,135	23,111	30,098	24,870	34,986	36,361	34,730	45,801
Post Office—								
Chief Office, Calcutta ...	...	...	...	...	125	...	...	307
Presidency and District Offices ...	...	...	...	79,831	81,752	82,762	85,860	96,173
Conveyance of Mails ...	...	...	...	41,961	40,665	38,954	39,724	37,793
Bounty Money ...	...	...	...	49	...	41	51	68
Discount on sale of Postage Stamps	...	...	...	2,680	2,478	2,614	2,732	3,037
Miscellaneous charges of Post Office ...	...	...	...	1,675	1,873	1,629	1,649	1,661
District Post Establishments ...	8,164	8,296	7,031	7,964	8,507	8,652	8,864	9,554
Total ...	8,164	8,296	7,031	134,160	135,400	134,652	138,880	148,623

Account No. 100—*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Administration—								
The Governor ...	12,800	12,800	12,800	12,800	12,800	12,800	12,826	12,018
Staff and Household ...	21,657	14,287	12,444	7,618	8,247	6,982	8,425	11,267
Salaries of Members of the Executive Council ...	12,800	13,262	12,778	14,300	12,303	12,288	12,425	12,528
Commissioner of Sind—Salaries, Establishment and Contingent charges ...	11,220	10,846	10,962	10,583	10,730	11,103	11,278	10,489
Tour Expenses of the Governor .	8,834	7,735	5,685	2,296	2,097	1,797	1,804	1,967
Expenditure from contract allowance for the Governor's tours and household expenses ...	...	..	...	9,393	9,072	11,469	9,096	9,200
Civil Secretaries to Government, Salaries, Establishment and Contingent charges ...	36,224	33,846	30,509	32,453	33,094	31,129	31,129	32,829
Military Secretary, Salaries, Establishment and Contingent charges ...	8,841	8,111	7,481	7,544	7,558	7,784	7,821	7,762
Commissioners, Salaries, Establishment and Contingent charges	18,776	19,193	18,156	16,531	17,106	16,494	16,853	23,049
Office of the Accountant-General	23,094	23,935	22,567	22,204	23,232	23,521	24,705	23,714
Public Works Office of Account and Audit ...	164	205	28	...	79	...	91	505
General Treasury and Government Savings Bank ...	4,542	7,691	8,297	11,101	10,102	7,956	13,527	10,417
Money Order Office	713	783	963	750	869	901	944	996
Paper Currency Department ...	8,067	8,176	8,163	8,717	8,564	8,290	7,523	20,994
Provincial Establishments ...	.	613	1,554	2,228	2,289	2,394	2,424	2,461
Rents, Rates and Taxes ...	...	...	...	...	..	...	331	11
Hire of a Steam Barge of the Indian Troop Service ..	...	...	...	...	2	...	...	...
Total ..	167,732	161,483	152,387	156,548	158,144	154,908	161,202	180,207
Minor Departments—								
Cotton Department ...	4,726	3,651	7,046	3,920	2,032	2,093	1,871	1,702
Archæological Department ..	...	...	...	...	...	...	832	476
Inspector of Fisheries ...	..	963	82	...	...	...	...	...
Cinchona Plantations ...	663	608	574	410	230	90	72	82
Donations to Scientific and other Societies ...	660	660	660	610	862	1,353	360	360
Meteorological Department ...	...	...	...	...	..	53	1,417	1,489
Improvement of Agriculture and Trade ...	1,339	2,096	1,480	1,520	...	...	...	...
Public Observatories ...	1,464	1,832	1,998	2,156	2,055	1,941	1,361	1,032
Experimental Factories ...	3,351	1,801	943	1,266	1,153	1,417	635	561
Census ...	...	5,548	4,978	3,339	1,102	...	..	9
Examination ...	...	...	...	...	40	45	68	71
Gazetteer and Statistical Memoirs ..		.		97	502	1,359	1,523	1,544
Carried over ...	12,203	17,159	17,761	13,318	7,976	8,351	8,139	7,329

CHARGES] Account No. 100 —*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments —*contd. and brought forward* ...	12,203	17,159	17,761	13,318	7,976	8,351	8,139	7,329
Collection of Sanscrit Manuscripts, Photographs & others	...	...	806	1,154	...	...	...	...
Repairs of Monuments of Antiquity ...	...	...	...	...	...	...	866	397
Government Bull and Stallion Charges ...	2,877	3,015	3,287	3,435	3,429	2,820	3,483	3,495
Botanical and other Public Gardens ...	1,349	1,664	1,601	3,163	1,607	1,675	1,579	1,598
Model Farms ...	...	...	...	...	1,770	1,474	1,350	1,194
Museum ...	687	738	1,162	396	811	402	330	593
Public Exhibitions ...	2,904	...	1,248	275	490	308	...	383
Provincial Statistical Establishment ...	...	...	...	...	...	181	229	96
Other Items ...	...	71	409	590	2,144	2,366	159	840
Total ...	20,020	22,647	26,274	22,331	18,227	17,577	16,135	15,925
Law and Justice—								
High Court. Judges ...	33,002	33,800	34,127	39,150	37,452	40,209	37,732	38,345
High Court. Appellate Branch ...	12,180	11,351	9,199	8,607	9,061	8,351	8,608	9,752
High Court. Original do. ...	28,319	27,807	21,744	22,453	24,133	24,027	23,561	28,442
High Court. Law Officers ..	8,490	11,066	9,363	11,235	11,004	8,048	13,032	15,506
High Court. Administrator-General ...	780	780	780	780	780	780	780	780
High Court. Coroner's Court ...	1,512	1,547	1,550	1,540	1,560	1,610	1,548	1,574
Justices of the Peace and the Petty Sessions Court ...	9,747	9,598	8,057	8,427	8,636	9,148	8,632	8,114
Judicial Commissioner ...	4,737	4,495	4,067	4,565	3,794	5,283	181,530	178,284
Civil and Sessions Courts ...	137,570	156,750	155,027	152,281	153 405	167,691		
Criminal Courts ...	157,748	158,727	138,503	129,800	129,138	128,939	125,285	133,672
Courts of Small Causes ...	28,027	27,480	26,515	26,165	24,887	25,935	26,080	26,536
Petty Construction and Repairs ..	...	...	...	...	...	...	54	...
Convict charges at Port Blair and Nicobars ...	...	...	...	...	...	...	9	126
Rents, Rates and Taxes ...	...	...	...	...	...	..	8,691	...
Jails ...	73,848	64,229	68,117	79,882	79,338	81,259	81,605	117,336
Registration ...	24,938	24,040	24,693	24,644	24,047	23,293	23,661	23,382
Total ...	520,898	531,670	501,742	509,529	507,235	524,573	540,808	581,849
Police—								
Presidency Police ...	17,052	6,547	6,397	6,597	6,669	15,368	15,520	16,036
Provincial Superintending Officers of the District Police ...	806	997	1,022	1,025	1,081	1,039	1,092	1,260
District Executive Force ...	321,317	324,269	335,114	329,708	327,174	321,712	319,250	346,383
Village Police ...	39,598	42,762	35,734	44,812	46,456	46,345	59,984	66,391
Railway Police ...	4,542	7,078	7,922	19,312	19,184	19,322	2,088	2,246
Total ...	383,315	381,653	386,189	401,454	400,564	403,786	397,934	432,319

Account No. 100—*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Marine—	£	£	£	£	£	£	£	£
Master Attendant's, Dockyard and Marine Establishments	19,802	19,604	23,622	24,474	23,027	23,343	22,789	22,069
Marine Pay and Allowances ...	34,337	27,921	35,557	38,767	39,807	42,215	62,638	33,415
State Yacht Establishment ...	1,478	1,365	2,225	...	...	...	...	...
Building and Repairs of Ships (Wages of Artificers) ...	67,809	53,483	36,374	32,301	32,940	30,323	28,047	24,669
Victuals for Crews of Ships and Vessels ...	19,350	13,513	14,362	12,732	11,889	10,726	8,454	8,411
Purchase of Ships and Vessels	...	900	1,110	...	498	10,880	...	.
Coal and Steam Agencies, &c.	2,119	4,101	3,735	14,016	28,709	8,574	14,014	15,528
Timber, Stores, &c. ...	37,379	30,021	17,883	19,158	14,223	17,105	13,139	10,089
Light Houses and Ships ...	...	...	...	...	...	756	693	726
Miscellaneous ...	58,677	10,384	22,307	22,068	15,963	17,507	35,530	18,053
Marine Provincial ...	...	...	...	654	770	185	...	...
					167,826	161,614	185,304	133,560
Deduct—Charges for services rendered by Transport Department to other Heads of Service ...	...	...	...	.	8,093	8,322	8,438	8,379
Total ...	240,951	161,292	157,175	164,770	159,733	153,292	176,866	125,181
Education—								
University ...	4,838	3,950	4,303	4,198	4,293	4,318	4,183	4,157
Director of Public Instruction	21,145	3,000	3,683	2,454	3,567	3,522	3,597	4,513
Inspectors of Schools ...		18,649	19,496	20,475	20,604	20,577	20,012	19,824
Government Colleges ...	10,288	14,216	15,211	19,287	17,073	17,040	17,825	18,001
Government Schools ...	36,461	41,353	43,353	36,491	37,189	36,975	36,270	36,688
Government Book Depôt ...	4,718	1,932	2,237	2,027	2,323	1,233	1,155	1,154
Contribution to Educational Local Funds ...	...	...	...	...	...	...	25,371	26,398
Scholarships and Prizes ...	947	2,428	2,291	2,873	2,786	2,788	2,675	2,766
Grants for the encouragement of literature ...	...	1,506	...	...	970	782	916	1,267
Grants-in-aid of Schools and Educational Institutions ...	27,852	11,835	13,395	10,559	13,820	11,133	1,766	9,427
Payments by results ...	...	...	...	...	...	...	7,807	7,064
Miscellaneous ...	5,806	1,046	2,519	2,935	1,768	533	160	184
Total ...	112,062	99,915	106,488	101,299	104,393	98,901	121,737	131,443
Ecclesiastical—								
Church of England: Salaries, Establishments ..	21,742	23,521	22,374	22,267	24,176	22,449	20,302	19,979
Church of Scotland: ditto ditto	2,966	2,444	1,979	2,559	3,018	2,446	2,558	2,213
Roman Catholic Church ...	1,903	2,088	1,888	1,891	1,894	1,892	1,892	1,887
Contingent charges (including Travelling allowances, House-rent, Petty Construction and Repairs, &c.) ...	4,719	4,199	4,345	4,645	4,581	4,200	4,049	3,210
Cemetery Charges ...	176	...	568	533	669	773	791	809
Total ...	31,506	32,252	31,151	31,895	34,338	31,760	29,592	28,098

CHARGES] Account No. 100 —*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT —continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Medical Services—	£	£	£	£	£	£	£	£
Pay and Allowances of Medical Officers in charge of Stations, including Establishments ...	30,754	27,192	28,305	28,048	27,047	26,467	26,950	25,070
Medical Colleges and Schools...	4,273	3,729	3,734	4,266	4,021	4,029	4,329	4,882
Vaccine Establishment ...	11,889	9,440	9,633	10,339	10,863	10,746	*13,361	*15,892
Government Hospitals and Dispensaries ...	54,491	58,567	56,965	50,830	49,519	49,425	51,214	52,102
Grants for Medical purposes ...	7,315	1,370	2,750	3,272	8,682	10,872	10,704	11,157
Chemical Examiner's Department ...	1,420	1,357	1,366	1,453	1,540	1,470	1,509	2,039
Lunatic Asylums ...	12,975	12,501	10,251	9,292	8,674	8,716	9,149	9,502
Sanitary Commissioner ...	6,123	3,084	2,944	3,046	2,938	3,551	...	...
Total ...	129,240	117,240	115,948	110,546	113,284	115,276	117,276	120,644
Stationery and Printing—								
Stationery Office at the Presidency ...	1,256	1,340	1,527	1,840	1,729	2,529	1,709	1,557
Purchase of Stationery ...	8,031	5,256	6,543	8,100	6,746	2,430	2,296	1,296
Printing Establishments and Charges ...	28,978	26,517	36,457	26,052	23,122	22,150	24,945	25,825
Total ...	38,265	33,113	44,527	35,992	31,597	27,109	28,950	28,678
Political Agencies—								
Salaries, Establishments and Charges ...	70,310	74,846	80,802	64,426	62,657	63,909	71,087	69,912
Subsidy to the Khan of Khelat	5,000	5,000	15,000	3,000	...	..	...	...
Durbar Presents ...	5,600	2,989	3,793	3,843	5,867	3,617	3,484	3,084
Imperial Assemblage at Delhi, and Public Rejoicings and Local Durbars, 1st January 1877 ...	...	...	...	...	...	...	9,047	1,244
Rents, Rates and Taxes ...	...	.	...	...	...	...	215	175
Sundry items ...	†40,489	26,208	21,215	15,557	21,146	11,248	5,756	8,694
Total ...	121,399	109,043	120,810	86,826	89,670	78,774	89,589	83,109
Allowances and Assignments under Treaties and Engagements—								
Territorial and Political Pensions	95,544	91,158	95,290	98,189	90,611	101,727	90,421	87,873
Enamdars ...	443,541	440,473	485,589	469,105	468,943	474,838	467,015	465,634
Wurshashuns and Devasthan Allowances ...	172,213	186,552	156,415	156,371	162,881	164,624	172,718	175,572
Sayer and Miscellaneous Compensations ...	11 817	11,459	12,215	11,776	12,521	14,095	12,586	12,349
Redemption of Huedars' Bonds, &c. ...	912	836	385	940	1,469	2,024	936	1,284
Total ...	724,057	730,478	749,894	736,381	736,425	757,308	743,676	742,712

* Includes charges for sanitation.
† Includes £12,651, cost of Armstrong guns purchased from the Gaekwar.

Account No. 100—*concluded.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Superannuation, Retired and Compassionate Allowances—								
Superannuation and Retired Allowances ...	55,378	55,544	55,007	57,537	60,251	62,149	63,828	66,828
Compassionate Allowances ...	13,712	12,069	14,344	13,885	13,042	12,775	11,502	11,550
Donation to Service Funds, &c.	25,900	55,161	35,688	37,771	24,460	26,027	26,668	29,203
Pensions of the Military Funds	22,883	19,274	17,183	15,732	14,456	14,268	10,021	13,292
Covenanted Civil Service Annuities ...	...	...	...	...	27,108	22,872	4,272	2,050
Gratuities ...	3,292	2,808	2,277	2,763	3,647	2,394	3,926	14,037
Total ...	121,165	144,856	124,499	127,688	142,964	140,485	120,217	136,960
Loss by Exchange on Remittances to Home Treasury—								
Loss by Exchange on Home Bills	87,540	78,212	188,920	182,055	263,904	497,016	796,480	445,591
Ditto on other transactions with London ...	...	...	.	238	601	1,782	49,932	33,543
Total ...	87,540	78,212	188,920	182,293	264,505	498,798	846,412	479,134
Miscellaneous—								
Travelling allowances to Covenanted and Uncovenanted Civil Servants ...	562	342	468	359	165	216	155	100
Rewards for proficiency in Oriental Languages, &c. ...	800	631	660	745	872	773	927	1,214
Charges for Remittance of Treasure ...	7,992	1,898	3,755	4,636	8,600	3,216	3,558	7,612
Discount on Supply Bills ...	28,748	129	...	44	9	740	129	601
Special Commissions of Enquiry	...	...	...	...		3,959	575	...
Subscriptions to Reuter's Telegrams, &c. ...	...	...	750	900	720	720	720	720
Two-thirds Freight on Europe Stores ...	38,623	39,957	...	...	...	...	...	...
Allowances to Civil Servants out of employ ...	4,685	2,286	1,610	1,596	360	...	2	...
Purchase of Books and Publications ...	301	589	1,360	1,189	731	566	471	532
Ahmedabad Flood charges ...	...	...	...	...	...	5,000	20,354	78
Conservancy Charges, and Contribution to the Municipal and other Local Funds ...	215	234	633	...	...	...	...	
Rents, Rates and Taxes ...	11,043	6,843	22,888	24,280	17,214	19,811	7,585	7,267
Charges for European Vagrants	1,593	1,418	421	1,035	649	909	631	809
Donations for charitable purposes ...	2,747	2,738	2,173	2,237	2,145	1,940	1,958	4,275
Petty Provincial Establishments	265	326	36	40	225	288	180	258
Rewards for destruction of Wild Beasts, Dogs and Snakes	1,089	569	996	1,367	994	1,007	1,140	1,034
Miscellaneous ...	*63,720	7,827	†10,881	‡19,955	4,092	12,736	7,141	3,821
Total ...	162,392	59,787	46,651	58,383	36,776	51,881	45,629	28,349

* Includes £48,000 for Loss on Government shares in the old Bank of Bombay.
† Includes £1,728 for the Telegraph messages of the late Abyssinian Expedition, and £500 for Famine Charges.
‡ Includes £13,760 for shares in the new Bank of Bombay.

SUPPLY AND DEBT] Account

Abstract of the RECEIPTS and DISBURSEMENTS of the BOMBAY Presidency from 1870-71 to 1877-78, showing also DEBT incurred and OPENING and CLOSING

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues ...	10,768,365	9,138,942	9,688,357	9,899,134	10,123,854	9,904,236	10,076,974	10,393,992
Assets of the Civil Service Annuity Fund	...	...	...	.	438,459	...	...	...
Debt incurred ...	3,310,065	2,460,175	2,650,792	2,614,138	2,179,252	2,846,429	3,538,836	6,866,058
Supplies from London ...	777,528	220,041	256,264	358,833	821,142	356,132	406,035	325,830
Account Current between Presidencies and Provinces (Excess of credits to) ...	742,514	3,044,953	...	...	349,486	3,107,393	1,986,353	1,587,993
Opening Cash Balance ...	3,496,914	3,455,995	6,311,138	4,297,897	2,676,424	2,551,817	3,444,624	2,528,097
Total	19,095,386	18,320,106	18,906,551	17,170,002	16,588,617	18,766,007	19,452,822	21,701,970

Abstract of the NET RESULTS

Net Revenues or Surplus ...	2,547,171	1,816,601	2,198,992	2,593,807	2,928,402	2,361,990	1,865,244	1,578,682
Assets of the Civil Service Annuity Fund	...	...	...	...	438,459	...	...	...
Net Debt incurred ...	...	...	289,859	...	...	...	...	...
„ Supplies from London ...	...	...	...	...	...	...	...	...
Accounts Current between Presidencies and Provinces (Net difference) ...	742,514	3,044,953	...	...	349,486	3,107,393	1,986,353	1,587,993
Opening Cash Balance ...	3,496,914	3,455,995	6,311,138	4,297,897	2,676,424	2,551,817	3,444,624	2,528,097
Total ...	6,786,599	8,317,549	8,799,989	6,891,704	6,392,771	8,021,200	7,296,221	5,694,772

Account

Total of each MINOR HEAD of DEBT incurred and discharged*

DEBT INCURRED—								
Temporary or floating debt incurred	...	...	...	...	...	...	...	16,500
Service Funds ...	106,719	134,992	115,920	118,820	82,416	71,982	75,397	78,958
Savings Banks Deposits ...	231,164	250,388	322,127	578,986	263,723	268,317	251,424	228,013
Local Funds ...	687,828	712,553	749,522	590,002	555,688	526,940	461,566	434,023
Prize and Railway Funds ...	86,979	57,424	...	...	...	...	...	...
Deposits ...	927,779	683,343	855,180	858,782	861,424	1,404,915	965,774	1,152,354
Advances Recoverable ...	1,034,430	402,929	311,039	380,107	373,349	411,646	1,101,614	1,711,161
Loans to Municipalities and other Private Companies repaid ...	14,755	41,431	113,259	47,756	35,253	64,194	57,934	45,916
Local Remittances (Net) ...	87,403	61,583	...	...	...	...	35,779	...
Railway Capital ...	10,482	...	...	...	...	...	...	...
Miscellaneous ...	122,526	115,532	183,745	39,685	7,399	8,435	589,348	8,483
London Bills Payable ...	...	...	...	...	...	...	...	3,190,650
Total ...	3,310,065	2,460,175	2,650,792	2,614,138	2,179,252	2,846,429	3,538,836	6,866,058

* For details of each Minor Head

No. 101. [SUPPLY AND DEBT

discharged, Supplies from and to LONDON, Supplies between the several PRESIDENCIES and PROVINCES, and the AGGREGATE CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Charges ...	8,221,194	7,322,341	7,489,365	7,305,327	7,195,452	7,542,246	8,211,730	8,815,310
Debt discharged ...	5,505,295	2,688,815	2,360,933	2,790,743	3,471,234	3,075,833	4,116,635	7,215,165
Supplies to London ...	1,912,902	1,997,812	3,799,480	2,569,399	3,370,114	4,703,304	4,596,360	2,907,048
Account Current between Presidencies and Provinces (Excess of debits to) ...	...	...	958,876	1,828,109	...	...	...	...
Closing Cash Balance ...	3,455,995	6,311,138	4,297,897	2,676,424	2,551,817	3,444,624	2,528,097	2,764,447
TOTAL ...	19,095,386	18,320,106	18,906,551	17,170,002	16,588,617	18,766,007	19,452,822	21,701,970

of the above ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	...	...
„ Debt paid off ...	2,195,230	228,640	...	176,605	1,291,982	229,404	577,799	349,107
„ Supplies to London ...	1,135,374	1,777,771	3,513,216	2,210,566	2,548,972	4,347,172	4,190,325	2,581,218
Accounts Current between Presidencies and Provinces (Net difference) ...	...	...	958,876	1,828,109	...	...	...	...
Closing Cash Balance ...	3,455,995	6,311,138	4,297,897	2,676,424	2,551,817	3,444,624	2,528,097	2,764,447
TOTAL ...	6,786,599	8,317,549	8,799,989	6,891,704	6,392,771	8,021,200	7,296,221	5,694,772

No. 102.

in the BOMBAY PRESIDENCY, in each year, from 1870-71 to 1877-78.

DEBT DISCHARGED—								
Temporary or Floating Debt discharged ...	...	...	...	...	...	...	...	10,500
Service Funds ...	109,090	113,155	107,417	104,052	494,389	43,095	39,246	47,984
Savings Banks Deposits ...	172,777	173,966	196,028	360,098	271,584	210,024	239,202	265,874
Local Funds ...	761,569	694,310	734,247	644,342	571,276	585,094	561,076	466,381
Prize and Railway Fund ...	81,337	146,125	...	...	...	...	...	...
Deposits ...	1,083,015	739,155	828,818	1,001,677	915,736	1,542,228	1,182,363	1,142,991
Advances Recoverable ...	341,584	378,316	266,381	395,192	403,507	338,122	1,763,313	1,580,585
Loans to Municipalities and other Private Companies ...	2,534,163	266,743	71,176	56,949	114,126	145,104	322,710	435,042
Local Remittances (Net) ...	...	...	47,179	189,037	693,104	142,534	...	24,532
Railway Capital ...	346,200	...	...	...	...	...	...	...
Miscellaneous ...	75,561	177,045	109,687	39,396	7,512	69,632	8,725	551,426
London Bills Payable ...	...	...	...	...	...	...	...	2,683,350
TOTAL ...	5,505,295	2,688,815	2,360,933	2,790,743	3,471,234	3,075,833	4,116,635	7,215,165

* Debt, see Account No. 105.

Accounts Current between Presidencies] Account

Total of each MINOR HEAD of supplies from and to

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Advances and Supplies ...	775,306	215,050	255,126	358,247	794,119	271,349	381,260	293,736
Amount received in India to be paid to the British Exchequer ...	2,222	4,991	1,138	586	27,023	84,783	24,775	32,094
Total ...	777,528	220,041	256,264	358,833	821,142	356,132	406,035	325,830

Account

Total Transactions with each PRESIDENCY and

Gross Receipts ...	3,813,766	9,639,644	5,961,659	5,663,482	6,157,565	7,580,306	12,952,116	16,199,991
Net Receipts ...	742,514	3,044,953	...	...	349,486	3,107,393	1,986,353	1,587,993
Detail of Gross Receipts—								
Government of India ...	2,789,048	8,320,863	4,583,026	4,217,163	4,630,541	5,394,618	5,531,771	8,062,723
Central Provinces ...	191,234	104,301	238,167	68,504	44,807	3,051	60,395	47,420
British Burma ...	732	1	23	67	315	61	184	299
Assam ..	...	...	...	...	6	6	96	80
Government of Bengal ..	61	611	955	3,815	16,872	1,310	7,789	2,243
Ditto North-Western Provinces and Oudh ...	372	85,338	134,523	55,612	602,973	201,035	918	36,122
Ditto Punjab ...	94,192	283,169	171,248	315,888	164,544	278,809	415,791	306,140
Ditto Madras ...	23,670	211,156	4,769	407,065	144,470	386,104	454,865	368,169
Civil Department (Public Works Department) ...	...	...	...	...	...	...	1,544,778	1,406,536
Ditto (Railway Capital) ...	...	...	...	...	...	...	8,918	210,727
Ditto (Irrigation) ...	...	...	...	...	..	...	372,556	501,908
Ditto (Guaranteed Railway)	...	...	...	...	...	...	6,488	1,232
Military Department, Bengal	16,005	2,172	6,832	29,566	3,760	118	3,054	3,096
Ditto (Military) ...	31,572	67,125	22,032	26,566	16,013	11,230	8,829	7,824
Ditto (Public Works Department) ...	...	...	...	...	...	...	...	...
Ditto (Irrigation) ...	...	...	...	...	...	...	...	3
Military Department, Madras	141	9	55	1,442	53	231	29	2
Ditto (Military) ...	30,414	30,440	11,474	16,185	13,357	4,158	5,718	1,720
Military Department, Bombay	...	...	...	..	...	...	232,849	202,199
Ditto (Public Works Department) ...	...	...	...	...		...	1,738	3,439
Carried over	3,177,441	9,105,185	5,174,004	5,142,473	5,637,711	6,280,731	8,656,766	11,161,882

No. 104. [Accounts Current between Presidencies

LONDON, in each year, from 1870-71 to 1877-78.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Bills drawn by the Secretary of State for India, discharged ...	1,301,487	1,916,824	3,719,670	2,504,184	3,327,996	4,658,584	4,494,814	2,876,359
Advances and Supplies ...	99,458	60,089	66,134	54,798	10,416	27,151	76,838	22,689
Specie Remittances to the Secy. of State	373,183	...	...	...	...	...	...	...
Amount advanced on Navy Bills, &c., recoverable in England from the British Exchequer ...	138,774	20,899	13,676	10,417	31,702	17,569	24,708	8,000
Total ...	1,912,902	1,997,812	3,799,480	2,569,399	3,370,114	4,703,304	4,596,360	2,907,048

No. 104.

PROVINCE and with each DEPARTMENT from 1870-71 to 1877-78.

Gross Payments ...	3,071,252	6,594,691	6,920,535	7,491,591	5,808,079	4,472,913	10,965,763	14,611,998
Net Payments ...	...	...	958,876	1,828,109	...	...	...	...
Detail of Gross Payments—								
Government of India ...	1,948,606	5,333,315	4,486,647	4,092,330	3,555,774	2,725,224	2,754,955	4,383,906
Central Provinces ...	279,550	273,150	514,459	371,045	83,152	19,617	52,933	28,244
British Burma ...	68	134	878	10,853	3,082	3,759	3,860	5,895
Assam ...	...	...	...	...	2,902	2,801	2,398	4,519
Government of Bengal ...	3,747	556	3,376	11,255	409,702	6,736	9,185	463,936
Ditto North-Western Provinces and Oudh ...	817	1,114	13,265	120,834	33,561	42,125	13,109	405,021
Ditto Punjab ...	145,116	283,843	226,412	379,652	409,211	523,319	707,513	1,426,098
Ditto Madras ...	1,329	42,612	10,690	444,354	70,719	143,632	585,990	582,553
Civil Department (Public Works Department) ...	...	...	...	...	...	...	1,290,125	1,194,917
Ditto (Railway Capital) ...	...	...	...	...	...	...	3,918	2,135
Ditto (Irrigation) ...	...	...	...	...	...	...	82,954	175,020
Ditto (Guaranteed Railway)	...	...	...	...	...	...	97	2
Military Department, Bengal	10,852	3,567	7,366	24,528	41,856	9,911	12,075	12,068
Ditto (Military) ...	226,171	154,958	204,120	168,259	149,147	132,198	124,702	111,749
Ditto (P. W. D.) ...	...	1	...	...	...	...	...	1
Ditto (Irrigation) ...	...	...	...	...	...	...	...	...
Military Department, Madras	4,001	426	978	1,908	1,116	3,015	1,485	1,700
Ditto (Military) ...	65,235	72,041	72,571	62,430	36,830	39,365	33,641	37,820
Military Department, Bombay	...	...	...	...	...	...	2,181,365	2,281,516
Ditto (Public Works Department) ..	...	...	...	...	...	...	8,697	9,079
Carried over .	2,685,492	6,165,717	5,540,765	5,687,448	4,797,052	3,651,702	7,869,002	11,126,179

Accounts Current between Presidencies] **Account**

Total Transactions with each PRESIDENCY and

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	3,177,441	9,105,185	5,174,004	5,142,473	5,637,711	6,280,731	8,656,766	11,161,882
Military Department, Bombay (Railway Capital) ...	...	...	...	...	...	...	7	1,102
Ditto (Irrigation) ...	...	...	...	...	...	...	632	599
Public Works Department ...	...	...	...	...	...	...	1,159,126	1,434,565
Transfers of the Public Works Department ...	...	...	...	...	...	...	133,146	115,322
Ditto (Railway Capital) ...	...	...	...	...	...	...	5,290	527,405
Ditto (Irrigation) ...	...	...	...	...	...	...	54,227	43,303
Ditto (Guaranteed Railway) ...	...	...	...	...	...	...	14,218	13,682
Electric Telegraph Remittances ...	...	...	128,482	...	...	...	113,987	129,315
Ditto (Public Works Department)	...	...	...	...	...	...	32	42
Ditto (Irrigation) ...	...	...	...	...	...	...	...	5
Supply Bills Payable, other Governments ...	828	1,319	92,400	17,410	5,857	780,719	120,640	...
Remittance Transfer Receipts Payable, other Governments ...	99,172	68,149	60,333	62,958	74,616	68,426	80,391	...
Money Orders Payable ...	72,705	82,809	101,572	89,936	75,911	81,267	62,330	68,512
Civil Department, India (Military) ...	232,294	350,080	366,018	331,060	332,987	354,772	337,569	393,804
Ditto Central Provinces („) ...	49	3,729	12,809	10,309	12,079	9,564	8,734	7,563
Ditto British Burma („) ...	...	5	...	20	22	...	...	1,025
Ditto Assam („) ...	...	...	...	...	...	...	...	...
Ditto Bengal („) ...	2,341	300	9	9	1,250	106	316	662
Ditto N.-W. P. and Oudh („) ...	211,605	10,204	7,656	4,802	3,753	504	165	37
Ditto Punjab („) ...	1,792	1,325	16,436	2,297	1,572	2,879	73	5,022
Ditto Madras („) ...	522	6,532	1,440	1,750	675	1,119	887	1,005
Ditto Bombay („) ...	...	...	...	...	...	...	2,188,283	2,282,585
P. W. D., India („) ...	9,780	9,551	346	403	11,123	89	2,395	455
Ditto Central Provinces („) ...	2,341	63	...	...	...	49	520	...
Ditto British Burma („) ...	...	...	...	...	...	...	...	...
Ditto Bengal („) ...	...	75	139	27	...	18	76	36
Ditto N.-W. P. and Oudh („) ...	2,453	...	2	10	...	29	2,205	30
Ditto Punjab („) ...	...	318	13	18	6	34	...	27
Ditto Madras („) ...	443	...	...	...	3	...	4	13
Ditto Bombay („) ...	...	...	...	...	...	...	10,097	12,003
Total ...	3,813,766	9,639,644	5,961,659	5,663,482	6,157,565	7,580,306	12,952,116	16,199,991

No. 104—*continued.* [Accounts Current between Presidencies

PROVINCE and with each DEPARTMENT from 1870-71 to 1877-78 —continued.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Brought forward ...	2,685,492	616,717	5,540,765	5,687,448	4,797,052	3,651,702	7,869,002	11,126,179
Military Department, Bombay (Railway Capital) ...	...	...	...	...	...	...	...	...
Ditto (Irrigation) ...	...	...	...	...	...	...	74	6,965
Public Works Department ...	...	...	...	...	...	...	1,668,688	2,200,182
Transfer of the Public Works Department ...	...	...	...	...	...	...	160,395	218,937
Ditto (Railway Capital) ...	...	...	...	...	...	...	12	459,122
Ditto (Irrigation) ...	...	...	...	...	...	10,046	69,540	66,055
Ditto (Guaranteed Railway) ...	...	...	...	...	...	...	4	...
Electric Telegraph Remittances ...	...	...	204,306	...	...	...	182,809	192,710
Ditto (Public Works Department)	...	...	...	...	...	...	51	32
Ditto (Irrigation) ...	...	...	...	...	...	...	...	...
Supply Bills Payable, other Governments ...	52,168	12,928	657,351	1,370,597	530,680	360,990	346,673	616
Remittance Transfer Receipts payable, other Governments ...	179,878	260,418	311,612	258,004	348,980	329,774	306,168	11,488
Money Orders Payable ...	56,935	65,344	131,770	120,020	60,843	55,505	42,949	38,766
Civil Department, India (Military) ...	12,797	57,808	44,532	28,707	28,075	40,850	47,309	49,178
Ditto Central Provinces („) ...	252	315	1,704	5,648	3,299	2,918	2,633	2,851
Ditto British Burma („) ...	...	...	29	6	18	18	18	4
Ditto Assam („) ...	...	...	...	...	...	2	...	...
Ditto Bengal („) ...	384	382	...	125	853	21	1,485	1
Ditto N.-W. P. and Oudh („) ...	10,799	3,956	4,264	1,021	320	1,626	640	832
Ditto Punjab („) ...	3,619	188	7,015	37	282	306	288	341
Ditto Madras („) ...	6	7,219	2,573	5,454	3,408	2,285	4,619	3,667
Ditto Bombay („) ...	...	...	...	...	...	...	229,110	201,466
P. W. D., India („) ...	22,232	20,167	14,049	13,794	33,339	16,704	16,727	28,236
Ditto Central Provinces („) ...	2,640	9	97	57	362	127	586	56
Ditto British Burma („) ...	...	...	2	1	...	...	...	...
Ditto Bengal („) ...	8	73	139	27	9	18	76	45
Ditto N.-W. P. and Oudh („) ...	42,523	71	...	60	...	...	2,008	...
Ditto Punjab („) ...	1,069	96	327	585	523	21	38	142
Ditto Madras („) ...	450	...	...	...	36	...	5	13
Ditto Bombay („) ...	...	...	...	...	...	...	4,856	4,114
Total ...	3,071,252	6,594,691	6,920,535	7,491,591	5,808,079	4,472,913	10,965,763	14,611,998

DETAILS of MINOR HEADS of DEBT incurred and discharged

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Service Funds—								
Civil Fund ...	58,247	59,119	59,006	60,489	61,390	65,177	66,877	70,456
Civil Service Annuity Fund ...	43,086	70,382	51,355	52,202	14,850	...	...	...
Uncovenanted Service Family Pension Fund ...	2,179	2,560	2,723	3,286	3,586	3,838	5,130	4,959
City Police Superannuation Fund ...	3,207	2,931	2,836	2,843	2,590	2,967	3,390	3,543
Total ...	106,719	134,992	115,920	118,820	82,416	71,982	75,397	78,958
Savings Banks Deposits—								
Presidency Savings Banks ...	197,866	217,368	289,005	541,993	223,153	232,326	218,730	190,253
Regimental ditto ...	33,298	33,020	33,122	36,993	40,570	35,991	32,694	37,760
Total ...	231,164	250,388	322,127	578,986	263,723	268,317	251,424	228,013
Deposits—								
Civil Department—								
General ...	246,236	132,169	79,905	71,476	78,365	261,465	218,522	204,978
Judicial ...	122,837	92,095	130,810	136,992	134,943	140,332	150,400	146,751
Revenue ...	281,705	299,361	278,363	288,822	269,830	343,773	198,845	159,118
Personal ...	...	...	...	...	...	...	76,432	211,866
Overland Money Orders Payable ...	...	...	...	69,268	49,277	52,049	53,602	65,357
Deceased Men's and Deserters' Deposits ...	...	...	...	...	...	...	582	489
Deposits for Loan ...	...	...	...	...	18,815	445,927	...	4,793
Miscellaneous petty deposits ...	...	...	93,545	330	172	183	228	205
Provincial Surpluses ...	40,086	...	84,624	...	9,462	...	...	60,000
Military—								
Miscellaneous ...	147,370	120,963	152,843	184,745	166,288	163,838	162,469	174,539
Public Works—								
P. W. Department ...	89,545	38,755	30,799	100,682	129,392	80,294	91,819	119,077
Ditto Irrigation ...	...	...	4,291	6,467	4,880	7,054	12,875	4,889
Railway ...	...	...	...	...	...	...	...	292
Total ...	927,779	683,343	855,180	858,782	861,424	1,494,915	965,774	1,152,354

No. 105. [DEBT

in the PRESIDENCY of BOMBAY from 1870-71 to 1877-78.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
SERVICE FUNDS—								
Civil Fund ...	38,623	43,638	39,089	36,977	39,731	41,497	36,740	45,961
Civil Service Annuity Fund ..	69,482	68,443	66,873	65,446	453,308	...	...	...
Uncovenanted Service Family Pension Fund ...	...	...	...	...	...	...	916	510
City Police Superannuation Fund ...	985	1,074	1,455	1,629	1,350	1,598	1,590	1,513
TOTAL ...	109,090	113,155	107,417	104,052	494,389	43,095	39,246	47,984
SAVINGS BANKS DEPOSITS—								
Presidency Savings Banks ..	139,582	152,051	164,407	323,767	227,841	179,792	197,076	237,254
Regimental ditto ...	33,195	21,915	31,621	36,331	43,743	30,232	42,126	28,620
TOTAL ...	172,777	173,966	196,028	360,098	271,584	210,024	239,202	265,874
DEPOSITS—								
Civil Department—								
General ...	437,027	67,150	153,689	69,683	94,992	203,117	205,092	236,327
Judicial ...	108,481	89,625	132,964	139,533	143,154	143,510	149,751	140,350
Revenue ...	296,634	322,836	279,928	298,089	286,812	353,349	233,247	165,419
Deposits of the Military Fund not bearing interest ...	58,433	46,775	48,866	56,172	52,250	59,071	59,168	65,402
Deposits of the Medical Retiring Fund not bearing interest ...	5,975	6,152	6,912	9,848	7,891	4,335	7,863	8,264
Personal ...	...	...	...	...	...	...	50,832	174,866
Overland Money Orders Payable ...	...	...	...	60,901	49,034	51,935	53,647	64,846
Deceased Men's and Deserters' Deposits ...	...	...	...	...	...	...	57	22
Deposits for Loan ...	...	...	...	...	18,815	445,334	...	4,881
Miscellaneous petty deposits ...	...	...	62	7	5	...	...	51
Provincial Deficits ...	...	429	...	65,672	...	19,011	138,296	...
Military—								
Miscellaneous ...	112,982	149,708	157,628	190,142	167,724	163,857	155,413	171,340
Public Works—								
P. W Department ...	63,483	56,480	42,006	104,468	90,865	93,094	115,871	105,584
Ditto Irrigation ...	...	...	6,763	7,162	4,194	5,615	13,126	5,352
Railway ...	...	...	...	...	...	...	...	287
TOTAL ...	1,083,015	739,155	828,818	1,001,677	915,736	1,542,228	1,182,363	1,112,991

DEBT] Account

DETAILS of MINOR HEADS of DEBT incurred and discharged

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Local Funds—								
Local Rates and Taxes ...	Details not available.	62,657	43,121	...	...	...	...	...
District Road ...		319,729	412,251	283,790	239,393	242,258	219,012	237,794
Jail, Local ...		15,734	14,589	...	...	...	...	...
Cotton Improvement ...		27,665	16,545	14,801	18,382	14,312	14,400	11,646
Station Improvement ...		8,360	9,864	5,114	6,749	9,312	3,288	2,456
Port ...		56,800	53,909	20,185	20,030	25,603	25,048	26,807
Indus Conservancy and Registration ...		15,748	5,671	5,564	4,686	4,834	5,774	5,195
Education ...		137,481	144,349	128,976	125,632	127,682	110,287	123,009
Esplanade Fee ...		...	...	12,695	9,600	10,051	3,811	3,143
P. W. Tolls ...		...	...	41,832	51,126	53,272	55,796	294
District Municipal ...		...	7,005	...	...	...	...	..
Cantonment ...		...	...	...	...	8,410	9,864	9,077
Minor ...		68,379	41,495	44,180	29,295	14,137	10,432	11,562
Debt Account ...		...	723	23,865	50,795	17,069	3,854	3,040
Total ...	687,828	712,553	749,522	590,002	555,688	526,940	461,566	434,023
Advances Recoverable—								
Advances Recoverable, Civil ...	940,333	295,045	238,612	285,276	273,439	354,217	209,695	240,402
Ditto, Provincial ...	...	6,873	2 245	6,387	4,837	5,669	30,396	95,109
Ditto, Military ...	27,106	32,252	24,784	...	10,820	...	25,185	...
Ditto, P. W. Department...	44,846	43,745	28,832	25,586	51,908	28,183	259	271
Ditto, P. W. D., Irrigation	...	...	3,819	5,738	5,819	6,646	...	
Suspense Account ...	18,081	21,674	7,456	3,170	3,320	871	53,939	69,315
Ditto, Provincial ...	...	...	...	...	...	...	...	30,304
Bullion Advances for Coinage	...	...	...	...	...	...	...	249,750
Cash Recoveries ...	...	...	...	7,989	7,709	2,479	12,447	4,515
Ditto, Provincial ...	...	...	...	...	...	...	...	6,386
Advances to Cultivators ...	2,994	1,763	3,742	9,049	12,097	13,197	8,985	17,034
Permanent Advances ...	1,070	1,577	1,549	1,228	2,204	200	300,674	425
Ditto, Provincial ...	...	...	...	...	...	...	...	422
Account Current with Native States ...	...	...	...	...	...	...	26,881	29,270
Postal Permanent Advances ...	...	...	...	...	...	...	426	34
Post Office Advances ...	...	...	...	216	203	84	546	70
Ditto, Suspense Account ...	...	...	...	35,468	993	100	...	...
Famine Advance Account ...	...	...	...	...	...	...	88,515	81,569
Famine Relief Irrigation ...	...	...	...	...	...	...	52,046	236,889
Famine Relief, P. W. Dept. ...	...	...	...	...	...	...	287,675	517,501
Famine Relief Railway Capital	...	...	...	...	...	...	3,945	131,895
Total ...	1,034,430	402,929	311,039	380,107	373,349	411,646	1,101,614	1,711,161

No. 105—*continued.* [DEBT

in the PRESIDENCY of BOMBAY from 1870-71 to 1877-78—continued.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Local Funds—								
Local Rates and Taxes ...	Details not available.	325	3,163	...	...	...	...	...
District Road ...		363,836	377,726	289,540	263,383	266,249	278,612	241,149
Jail, Local ...		8,703	9,489	7,099	...	...	...	...
Cotton Improvement ...		23,269	20,257	16,848	13,765	13,267	14,796	15,000
Station Improvement ...		10,374	8,899	3,974	5,965	19,544	3,598	2,980
Port ...		40,475	46,974	27,090	16,659	19,968	38,461	29,181
Indus Conservancy and Registration ...		16,559	6,216	6,998	5,915	5,922	5,816	6,876
Education ...		139,189	158,196	142,467	130,470	140,910	131,261	118,014
Esplanade Fee ...		...	...	16,237	9,718	6,534	6,769	4,939
Public Works Tolls ...		...	...	8,436	51,248	53,554	55,789	294
District Municipal ...		...	8,013	...	...	...	...	...
Cantonment		...	...	...	...	8,100	10,904	9,916
Minor ...		41,415	95,314	35,103	25,533	14,822	6,065	5,459
Debt Account ...		50,165	...	90,550	48,620	36,224	9,005	32,573
Total ...	761,569	694,310	734,247	644,342	571,276	585,094	561,076	466,381
Advances Recoverable—								
Advances Recoverable, Civil ...	286,552	286,313	212,630	255,434	309 839	270,091	202,679	264,772
Ditto, Provincial ...	...	7,978	2,360	9,429	5,888	13,409	17,412	95,109
Ditto, Military ...	...	...	...	34,926	...	10,999	...	44,093
Ditto, P. W. Department ...	42,915	40,874	27,744	26,614	52,867	25,248	264	280
Ditto, P. W. D., Irrigation ...	...	...	3,922	5,530	6,037	6,330	...	...
Suspense Account ...	9,486	35,128	2,508	3,214	3,303	1,099	54,243	68,120
Ditto, Provincial ...	...	...	...	...	...	...	...	30,304
Bullion Advances for Coinage ...	...	...	...	...	...	...	660,278	46,738
Cash Recoveries ...	...	...	...	7,989	7,709	2,479	12,447	4,515
Ditto, Provincial ...	...	...	...	...	...	...	...	6,386
Advances to Cultivators ...	1,283	5,866	15,185	14,327	13,499	7,398	19,832	38,041
Permanent Advances ...	1,348	2,157	2,032	1,835	3,282	708	300,855	660
Ditto, Provincial ...	...	...	...	...	...	...	2,707	422
Account Current with Native States	...	...	...	...	...	...	28,577	29,466
Postal Permanent Advances ...	...	...	...	...	...	276	449	93
Post Office Advances ...	...	...	...	318	99	85	546	78
Ditto Suspense Account ...	...	...	...	35,576	984	...	...	...
Famine Advance Account ...	...	...	...	...	...	...	119,359	65,221
Famine Relief Irrigation ...	...	...	...	...	...	...	52,046	236,890
Ditto P. W. Department...	...	...	...	...	...	...	287,674	517,501
Ditto Railway Capital ...	...	...	...	...	...	...	3,945	131,896
Total ...	341,584	378,316	266,381	395,192	403,507	338,122	1,763,313	1,580,585

DEBT] Account

DETAILS of MINOR HEADS of DEBT incurred and discharged

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
LOANS TO MUNICIPALITIES, NATIVE STATES, &c., REPAID—								
Loans to Native States ...	...	...	...	...	...	...	...	...
„ to Presidency Corporations, including Port Trust, &c. ...	14,755	37,857	108,212	32,899	24,369	26,549	35,344	26,097
„ to Mofussil Municipalities ..	...	2,195	2,874	3,171	3,150	23,052	7,873	6,075
„ to District and other Local Fund Committees ...	...	...	...	...	...	500	2,731	1,870
„ to Land-holders and other Notabilities ...	...	1,379	2,173	11,686	7,434	14,093	11,986	11,874
TOTAL ...	14,755	41,431	113,259	47,756	35,253	64,194	57,934	45,916
LOCAL REMITTANCES—								
Gross Receipts ...	21,235,016	18,187,575	15,399,880	15,605,031	16,924,426	15,739,312	14,704,797	23,006,171
Net Receipts ...	87,403	61,583	...	...	...	...	35,779	...
Detail of Gross Receipts—								
Supply Bills ...	674,103	205,076	430,047	295,636	347,463	281,230	438,329	1,490,864*
Remittance Transfer Receipts	608,897	573,244	603,813	809,688	580,364	561,336	587,948	594,887†
Money Orders Payable ...	94,753	70,402	77,076	66,776	63,806	49,827	51,083	52,192
Cash Remittances between Treasuries ...	2,654,845	3,628,279	2,602,387	3,219,196	3,102,334	3,376,157	3,053,161	3,730,961
Forest Cash Remittances ...	33,413	31,068	37,524	42,375	44,829	45,471	55,129	58,289
Customs ditto ...	2,328,650	3,700,912	...	...	...	...	3,525,382	3,387,872
Salt ditto ...	144,855	...	592,106	781,253	920,936	...	1,044,923	1,183,859
Opium ditto ...	1,396,919	...	3,413,215	3,406,676	3,642,061	4,312,645	...	...
Marine ditto ...	43,650	36,596	30,483	26,326	19,808	21,513	26,884	28,488
Money Order ditto ...	245,183	183,968	252,285	88,549	52,185	42,419	48,880	39,633
Miscellaneous ditto ...	710,405	589,156	598,317	610,471	658,265	617,055	770,275	1,346,948
Mint ditto ...	860,769	2,445,046	1,738,854	1,512,995	3,095,651	1,692,134	5,102,800	11,087,113
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	65
Military Department ...	4,622,671	355,314	303,059	298,635	215,434	235,269		
Do. (P. W. D.) ...	5,920	2,873	4,556	2,053	1,473	1,333		
Do. (Irrigation) ...	...	...	...	...	210	415		
P. W Department (Civil) ...	677,230	1,631,132	790,677	719,768	613,370	806,207		
Ditto (Military ...	9,380	10,929	2,144	4,744	7,769	5,857		
Ditto (Railway)	53,618	38,135	46,072	...	...	...		
Ditto (Irrigation)	...	...	22,028	...	...	...	Shown under Accounts current between Presidencies	
Civil Department (Military)	3,627,157	2,443,617	2,455,025	2,329,216	2,209,372	2,201,756		
Ditto (P. W. D.	1,358,607	1,276,082	1,011,711	912,960	803,843	1,010,101		
Ditto (Railway)	1,013,111	907,267	10,323	1,593	656	2,780		
Ditto (Irrigation)	...	...	266,332	218,657	255,201	237,530		
Transfers P. W. Department	70,880	56,959	53,742	68,917	51,861	81,059		
Ditto (Railway)	...	1,620	1,057	20,370	13,697	15,152		
Ditto (Irrigation)	...	...	27,047	37,429	41,008	33,482		
Electric Telegraph Remittances	...	...	...	130,746	152,809	106,803	...	...
Do. (P. W. Dept)	..	...	...	2	21	1,781	...	...
TOTAL ...	21,235,016	18,187,575	15,399,880	15,605,031	16,924,426	15,739,312	14,704,797	23,001,171

* Includes Foreign Supply Bills £718,025
† „ „ Remittance Transfer Receipts £306,040.

No. 105—*continued.* [DEBT

in the PRESIDENCY of BOMBAY from 1870-71 to 1877-78—continued.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Loans to Municipalities, Native States, &c.—								
Loans to Native States	...	...	...	...	...	...	...	95,000
„ to Presidency Corporations, including Port Trust, &c. ...	2,534,162	250,418	59,360	7,729	52,534	63,124	266,285	287,596
„ to Mofussil Municipalities ...	...	6,325	2,292	8,394	1,800	30,655	26,600	20,457
„ to District and other Local Fund Committees ...	...	...	...	750	525	23,892	13,504	867
„ to Land-holders and other Notabilities ...	...	10,000	9,524	40,076	59,267	27,433	16,321	31,122
Total ...	2,534,162	266,743	71,176	56,949	114,126	145,104	322,710	435,042
LOCAL REMITTANCES—								
Gross Payments ...	21,147,613	18,125,992	15,447,059	15,794,068	17,617,530	15,881,846	14,669,018	23,025,703
Net Payments ...	...	...	47,179	189,037	693,104	142,534	...	24,532
Detail of Gross Payments—								
Supply Bills ...	714,394	205,850	414,310	295,238	346,083	302,255	499,368	1,479,057*
Remittance Transfer Receipts	609,892	576,486	570,226	839,788	570,264	560,549	595,033	581,573†
Money Orders Payable ...	94,838	71,148	77,498	67,566	61,837	49,223	51,186	52,673
Cash Remittances between Treasuries ...	2,587,372	3,642,338	2,648,565	3,256,136	3,129,014	3,327,989	3,038,196	3,729,492
Forest Cash Remittances ...	32,950	38,073	40,918	43,102	44,841	45,471	55,145	58,992
Customs ditto ...	3,864,017	3,730,804	...	...	...	...	3,525,336	3,387,900
Salt ditto ...	898	...	...	780,779	920,201	...	1,044,971	1,183,801
Opium ditto ...	6,700	...	4,038,948	3,408,270	3,642,357	4,309,106	...	..
Marine ditto ...	45,074	33,816	34,963	30,790	18,746	20,836	29,300	27,702
Money Order ditto ...	245,099	183,968	250,723	90,112	51,182	42,419	44,666	40,817
Miscellaneous ditto ...	713,296	588,285	601,115	612,015	654,104	615,704	683,209	1,396,187
Mint ditto ...	861,308	2,346,314	1,838,633	1,518,398	3,090,742	1,692,031	5,102,608	11,087,370
Post Office Value Payable Remittances ...	...	...	...	...	...	...	...	139
Military Department ...	3,569,138	2,438,381	2,379,612	2,395,494	2,806,701	2,276,746		
Do. (P. W. D.) ...	3,222	3,153	3,530	4,818	5,283	5,671		
Do. (Irrigation) ...	...	...	...	...	251	210		
P. W. Department (Civil) ...	1,646,220	2,239,647	1,482,442	1,185,422	1,112,364	1,313,065		
Ditto (Military)	10,163	1,597	12,441	1,715	6,047	2,010		
Ditto (Railway)...	...	...	10	...	...	...		
Ditto Irrigation ..	...	...	17,947	...	...	...	Shown under Accounts current between Presidencies.	
Civil Department (Military)...	4,606,388	347,587	293,929	276,548	216,581	251,748		
Ditto (P. W. D.)...	458,763	675,484	590,615	633,469	531,387	712,378		
Ditto (Railway) ...	948,167	901,444	956	1,688	7,742	788		
Ditto (Irrigation)	...	...	6,856	15,485	18,777	23,358		
Transfers, P. W. Department...	129,714	61,280	60,756	125,288	163,895	157,833		
Ditto (Railway) ...	...	40,337	49,981	660	15	...		
Ditto (Irrigation ...	...	...	32,085	33,457	26,085	24,889		
Electric Telegraph Remittances	...	...	...	177,824	192,989	145,820	...	...
Ditto (P. W. D.) ...	...	...	...	6	39	1,747	...	...
Total ...	21,147,613	18,125,992	15,447,059	15,794,068	17,617,530	15,881,846	14,669,018	23,025,703

* Includes Foreign Supply Bills £711,498

† „ „ Remittance Transfer Receipts £293,879.

DEBT] Account

DETAILS of MINOR HEADS of DEBT incurred and discharged

RECEIPTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
MISCELLANEOUS—								
Stock Purchases and Sales, P. W. Department ...	1,802	1,197	1,706	1,323	1,366	2,751	...	...
Bombay Port Trust Fund ...	63,724	111,935	107,775	33,175	...	...	...	...
Revenue Advance Account, Meagaum and Dhubboi Railway ...	...	...	...	...	2,586	2,211	3,853	2,509
Revenue Account, Meagaum and Dhubboi Railway ...	...	...	...	...	3,447	3,473	3,862	5,974
Settlement Account before 1865-66 ...	...	...	...	...	...	...	2,403	...
Mint Certificates ...	...	...	73,664	...	...	...	579,230	...
Government Shares in the Presidency Bank ...	57,000	2,400	600	...	...	...	...	...
Miscellaneous ...	...	...	...	5,187	...	...	...	...
TOTAL ...	122,526	115,532	183,745	39,685	7,399	8,435	589,348	8,483

No. 105 —*concluded.* [DEBT

in the PRESIDENCY of BOMBAY from 1870-71 to 1877-78—concluded.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Miscellaneous—								
Stock Purchases and Sales, P. W. Department ...	1,713	1,217	1,912	1,173	1,373	2,734	...	...
Bombay Port Trust Fund ...	63,724	111,935	107,775	33,175	...	...	...	...
Revenue Advance Account, Meagaum and Dhubboi Railway ...	...	...	...	...	2,590	2,940	3,420	3,730
Revenue Account, Meagaum and Dhubboi Railway ...	...	...	...	...	3,474	2,211	5,276	3,843
Settlement Account before 1865-66 ..	...	...	...	...	...	61,534	29	...
Mint Certificates ...	10,124	63,893	...	465	75	213	...	543,853
Miscellaneous ...	...	...	...	4,583	...	...	...	...
Total ...	75,561	177,045	109,687	39,396	7,512	69,632	8,725	551,426

CASH BALANCE]

Account No. 106.

CASH BALANCE in the GENERAL TREASURY in the BOMBAY PRESIDENCY on the last day of each month, in each year, from 1870-71 to 1878-79.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	1,458,006	1,359,755	3,889,464	2,341,063	751,429	896,452	1,728,444	1,120,157	1,229,439
May ...	1,519,390	1,690,311	3,838,121	2,313,271	811,209	631,627	1,901,792	736,592	776,350
June ...	1,326,325	2,115,686	4,740,826	1,540,685	744,746	653,091	1,576,820	938,717	439,845
July ...	1,109,597	1,848,287	4,357,902	892,531	731,553	920,896	968,372	1,279,320	647,056
August ...	558,691	2,171,222	4,207,304	1,177,894	727,391	611,877	1,095,488	1,180,091	432,365
September ..	377,889	2,194,000	3,694,773	1,282,686	781,345	737,096	1,012,335	956,000	748,567
October ...	431,574	2,514,440	3,424,372	1,360,963	578,903	778,798	843,432	435,668	404,184
November ...	492,185	2,470,176	3,078,232	1,257,622	639,828	767,225	923,655	605,914	672,702
December ...	568,523	2,572,803	2,934,810	1,453,098	332,829	746,682	770,342	691,288	561,639
January ...	637,601	4,098,838	2,789,449	1,104,248	780,662	860,091	603,478	1,307,596	653,374
February ...	716,985	4,095,307	2,648,919	1,580,537	864,367	977,092	720,917	1,388,883	499,516
March ...	974,081	4,356,546	2,209,739	909,446	826,002	1,441,260	956,120	1,540,379	515,612

Account No. 107.

CASH BALANCE in the BOMBAY MINT on the last day of each month, in each year, from 1870-71 to 1877-78*

April ..	76,426	29,479	292,782	39,447	63,072	8,714	185,677	365,277	...
May ...	53,510	26,873	28,488	54,001	22,768	159,824	244,773	288,870	...
June ...	21,543	21,467	25,133	23,052	10,264	9,100	220,348	390,204	.
July ...	21,458	26,164	29,450	24,323	15,719	10,021	211,514	156,016	..
August ...	24,716	28,050	26,280	22,514	10,669	35,246	80,600	342,125	...
September ..	30,643	20,830	40,685	28,526	5,455	34,539	53,366	281,448	...
October ...	23,285	26,171	21,846	22,118	7,508	13,476	33,316	46,772	...
November ...	27,093	35,587	32,774	30,362	8,289	16,936	348,294		
December ...	23,259	25,279	37,251	26,091	94,597	19,449	138,411		...
January ...	26,867	101,396	37,041	30,557	43,466	19,062	160,346	...	...
February ..	25,549	50,524	33,102	52,984	8,613	154,248	84,527	...	..
March	33,755	107,045	35,448	252,731	39,169	458,476	360,303	...	...

* From November 1877 Bullion Balance in the Mint has ceased to be treated as Cash Balance.

Account No. 108. [CASH BALANCE

CASH BALANCE in the several MOFUSSIL TREASURIES under the GOVERNMENT of BOMBAY (exclusive of GENERAL TREASURY and MINT) on the last day of each month, in each year, from 1870-71 to 1878-79.

	1870-71.	1871-72	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79
	£	£	£	£	£	£	£	£	£
April ..	2,141,340	2,272,925	1,846,489	2,030,624	1,506,996	1,852,373	1,971,514	1,828,498	1,837,447
May ..	2,151,384	2,379,537	1,709,861	2,220,372	1,462,041	1,439,319	1,851,275	1,755,913	1,742,574
June ...	2,047,644	2,176,693	1,689,312	2,193,797	1,318,021	1,397,798	1,722,983	1,569,227	1,679,480
July	1,919,271	1,931,832	1,612,003	2,071,433	1,183,548	1,239,979	1,452,028	1,476,519	1,591,964
August .	1,767,594	1,513,943	1,479,680	1,813,500	998,064	1,087,655	1,236,086	1,310,111	1,404,861
September ...	1,665,359	1,430,746	1,418,075	1,585,258	911,360	966,167	1,026,809	1,125,436	1,261,300
October .	1,383,006	1,229,344	1,362,495	1,399,733	834,716	937,841	1,004,111	1,054,560	1,079,466
November	1,317,485	1,095,175	1,292,337	1,328,635	892,824	934,218	1,007,743	1,055,284	1,048,507
December ...	1,202,373	985,701	1,195,701	1,211,131	987,480	997,083	1,275,087	1,128,023	1,311,227
January ...	1,703,697	1,878,176	1,755,371	1,640,171	1,471,961	1,482,045	1,095,410	1,465,486	1,801,556
February .	2,166,250	2,121,412	2,214,280	1,638,279	1,510,136	1,571,823	1,558,932	1,709,640	1,865,554
March	2,443,846	1,838,710	2,068,602	1,566,353	1,729,140	1,632,462	1,794,456	1,620,600	1,706,337

Account No. 109.

CASH BALANCE in the TREASURIES under the GOVERNMENT of BOMBAY (inclusive of GENERAL TREASURY and MINT) on the last day of each month, in each year, from 1870-71 to 1878-79

April	3,675,772	3,662,159	6,028,735	4,411,134	2,321,497	2,757,539	3,885,635	3,313,033	3,066,886
May ...	3,724,284	4,096,721	5,576,470	4,587,644	2,296,018	2,230,770	3,997,840	2,781,375	2,518,924
June	3,395,512	4,313,816	6,455,271	3,757,531	2,073,031	2,059,989	3,520,151	2,898,147	2,119,325
July	3,050,326	3,806,283	5,999,355	2,988,287	1,930,820	2,170,896	2,631,914	2,911,855	2,239,020
August ...	2,351,001	3,713,215	5,713,264	3,013,908	1,736,124	1,734,778	2,412,174	2,832,327	1,837,226
September ...	2,073,891	3,645,576	5,153,533	2,896,470	1,698,160	1,737,802	2,092,510	2,362,893	2,009,867
October ..	1,837,865	3,769,955	4,808,713	2,782,814	1,121,127	1,730,115	1,880,859	1,490,228	1,483,650
November ...	1,836,763	3,600,938	4,403,343	2,616,619	1,540,941	1,718,379	2,279,692	1,661,198	1,721,209
December ...	1,794,155	3,583,783	4,167,762	2,690,320	1,414,906	1,763,214	2,183,840	1,819,310	1,872,866
January	2,368,165	6,078,410	4,581,864	2,771,976	2,296,089	2,361,198	2,159,234	2,773,082	2,154,940
February ...	2,908,784	6,267,243	4,896,301	3,271,800	2,383,146	2,704,063	2,364,376	3,098,523	2,365,076
March ...	3,451,682	6,302,301	4,313,789	2,728,530	2,594,311	3,532,198	3,110,879	3,160,978	2,221,944
Adjusted Cash Balance for the last month of the official year as per Finance and Revenue Accounts ...	3,455,995	6,311,138	4,297,897	2,676,424	2,551,817	3,444,624	2,528,097	2,764,447	

BERAR.

REVENUES AND CHARGES] Account No. 110.

GROSS REVENUES, CHARGES, and SURPLUS of the BERAR.

Detail of Items.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues—								
Civil ...	756,401	724,745	792,622	775,605	727,823	864,131	815,564	821,913
Public Works ...	1,299	12,264	8,433	5,026	6,852	15,145	11,568	15,029
Military ...	1,064	5,387	3,125	2,847	1,931	1,895	2,426	6,807
GRAND TOTAL ...	758,764	742,396	804,180	783,478	736,606	881,171	829,558	843,749
Gross Charges—								
Civil ...	264,479	256,989	266,956	246,829	243,021	333,753	315,761	326,951
Public Works ...	112,662	99,646	87,267	83,129	79,357	91,073	79,760	87,070
Military ...	327,370	316,138	303,876	287,642	276,907	277,257	293,137	336,516
GRAND TOTAL ...	704,511	672,773	658,099	617,600	599,285	702,083	688,658	750,537
Result—								
Surplus—In Civil Department ...	491,922	467,756	525,666	528,776	484,802	530,378	499,803	494,962
Deduct—Net Public Works Expenditure ...	111,363	87,382	78,834	78,103	72,505	75,928	68,192	72,041
Net Military Expenditure	326,306	310,751	300,751	284,795	274,976	275,362	290,711	329,709
	437,669	398,133	379,585	362,898	347,481	351,290	358,903	401,750
Surplus of Berar .	54,253	69,623	146,081	165,878	137,321	179,088	140,900	93,212

Account No. 111.

TOTAL of REVENUES under each MAJOR HEAD in the CIVIL DEPARTMENT and TOTAL RECEIPTS in the MILITARY and PUBLIC WORKS DEPARTMENTS.

Civil Department—								
Land Revenue ...	481,395	471,618	530,825	535,631	528,632	670,973	613,387	616,348
Forest ..	17,733	15,554	25,656	26,325	26,067	23,278	25,307	27,924
Excise on Spirits and Drugs ...	136,659	123,602	119,484	101,273	96,239	98,955	102,294	98,868
Customs ..	29,804	30,473	29,302	30,633	10,236	6,500	6,500	5,542
Carried over .	665,591	641,247	705,267	693,862	661,174	799,706	747,488	748,682

Account No. 111 —*concluded.* [REVENUES

TOTAL of REVENUES under each MAJOR HEAD in the CIVIL DEPARTMENT and TOTAL RECEIPTS in the MILITARY and PUBLIC WORKS DEPARTMENTS—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Civil Department —*continued and brought forward* ..	665,591	641,247	705,267	693,862	661,174	799,706	747,488	748,682
Salt ...	696	...	...	...	...	...	...	...
Stamps ...	54,280	53,711	50,954	45,973	40,988	43,010	44,762	51,419
Law and Justice ...	13,311	13,057	13,024	13,547	12,012	11,372	12,019	13,593
Police ...	6,310	5,431	5,734	3,610	3,953	3,473	2,491	2,417
Education ...	1,532	1,545	1,709	1,839	1,994	1,815	1,817	1,985
Interest ...	204	208	268	289	249	294	244	189
Receipts in aid of Superannuation, &c., Allowances ...	...	...	...	248	34	33	31	126
Miscellaneous ...	14,477	9,546	15,666	16,237	7,419	4,428	6,712	3,562
Total Civil ...	756,401	724,745	792,622	775,605	727,823	864,131	815,564	821,913
Military ...	1,064	5,387	3,125	2,847	1,931	1,895	2,426	6,807
Public Works ...	1,299	12,264	8,433	5,026	6,852	15,145	11,568	15,029
Total of Receipts ...	758,764	742,396	804,180	783,478	736,606	881,171	829,558	843,749

Account No. 112.

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT.

Land Revenue—								
Revenue from Lands, fixed and fluctuating ...	470,606	457,406	526,445	530,903	525,360	526,776	526,999	529,860
Village Expense Receipts ...	...	...	...	...	...	141,520	82,798	83,185
Miscellaneous Items ...	10,789	14,212	4,380	4,728	3,272	2,677	3,590	3,303
Total ...	481,395	471,618	530,825	535,631	528,632	670,973	613,387	616,348
Forest—								
Produce of Forests ...	1,415	15,554	25,656	26,325	26,067	23,278	25,307	27,924
Miscellaneous ...	16,318							
Total ...	17,733	15,554	25,656	26,325	26,067	23,278	25,307	27,924
Excise on Spirits and Drugs—								
Duty and License Fees for the sale of Intoxicating Liquors and Drugs	113,478	100,665	94,814	82,832	83,073	85,689	88,486	82,554
Sale of Excise Opium ...	22,719	22,845	24,652	18,438	13,155	13,214	13,600	16,291
Miscellaneous ...	462	92	18	3	11	52	208	23
Total ...	136,659	123,602	119,484	101,273	96,239	98,955	102,294	98,868

REVENUES] Account No. 112 —*continued.*

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—continued

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875-76.	1876-77	1877-78.
	£	£	£	£	£	£	£	£
Customs—								
Imports ...	29,783	30,465	29,027	30,622	10,226	6,500	6,500	5,542
Exports ..	...	...	4	3		..	...	..
Frontier Duties ...	21	...	9	...	...	...	...	...
Miscellaneous ...	...	8	262	8	10	..	...	...
Total ..	29,804	30,473	29,302	30,633	10,236	6,500	6,500	5,542
Salt—								
Contract for working Salt Wells ...	650	...	...	...	...	...	...	...
Contract for working Lonar Lake ...								
Contract for working Saltpetre Beds								
Miscellaneous ...	46	...	...	.	...	...	...	..
Total ...	696	...	...	...	...	...	...	..
Stamps—								
Sale of Impressed Stamps ...	47,065	37,727	20,219	15,915	15,637	15,115	15,715	17,359
Ditto of Court Fees Stamps ...	...	...	29,357	28,785	25,201	27,562	28,785	33,625
Ditto of Adhesive Stamps (other than Postage) ...	7,142	15,710	1,052	1,084	...	...	...	...
Duty on Unstamped Paper ...	68	100	62	45	17	35	44	83
Fines and Penalties ...	...	173	233	135	130	203	216	340
Miscellaneous ...	5	1	1	9	3	35	2	12
Total ...	54,280	53,711	50,954	45,973	40,988	43,010	44,762	51,419

Account No. 112—*concluded.* [REVENUES

Amounts of the MINOR HEADS, under each MAJOR HEAD of REVENUE, in the CIVIL DEPARTMENT—concluded

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75	1875-76.	1876-77.	1877-78.
Law and Justice—	£	£	£	£	£	£	£	£
Fees, Fines, and Forfeitures .	8,652	6,708	5,418	6,058	5,149	5,754	5,817	6,248
Court Fees realized in Cash ...	...	...	9	30	93	17	18	78
Proceeds of Unclaimed and Intestate Property ...	639	1,122	1,009	1,392	962	713	893	1,146
Miscellaneous ...	325	990	1,065	110	704	151	252	353
Proceeds of Jail Labor and Manufactures ...	1,743	2,331	2,910	3,227	3,048	2,901	3,019	3,103
Registration Fees ..	1,952	1,006	2,613	2,730	2,056	1,836	2,020	2,665
Total ...	13,311	13,057	13,024	13,547	12,012	11,372	12,019	13,593
Police—								
Contribution from Municipal and other Funds	6,139	5,351	5,439	3,384	3,353	3,131	2,343	2,198
Fees, Fines, and Forfeitures					2	6	1	1
Fees for Registry of Boats and Miscellaneous	171	80	295	226	598	336	147	218
Total ..	6,310	5,431	5,734	3,610	3,953	3,473	2,491	2,417
Education—								
Fees and Contributions on account of Education ...	939	907	1,079	1,175	1,297	1,245	1,285	1,338
Proceeds of Sale of Books, &c. ...	590	638	614	619	646	555	532	642
Fines and Miscellaneous ...	3	...	16	45	51	15	...	5
Total ...	1,532	1,545	1,709	1,839	1,994	1,815	1,817	1,985
Interest—								
Interest on Arrears of Revenue	204	208	221	209	138	109	158	130
Miscellaneous ...	...	...	44	80	111	185	86	59
Total .	204	208	268	289	249	294	244	189
Receipts in aid of Superannuation, &c., Allowances—								
Contributions for Pensions, Gratuities, &c. ...	...	...	...	248	34	33	31	126
Miscellaneous—								
Premium on Bills of Exchange	3,832	1,859	88	8,456	1,787	1,397	.	.
Gain by Exchange .	3,419	5,832	1,316	225	2,574	1,335	4,380	645
Premium on Money Orders	494	.	1,691	1,337	582	606	507	424
Lapsed Ditto ..	...	...	...	...	49	26	9	12
Unclaimed Deposits ...	2,846	59	9,409	3,845	113	112	827	627
Sale Proceeds of Unserviceable Articles ..	13	10	44	32	198	119	140	544
Miscellaneous Fees and Fines. .	79	99	124	148	187	287	137	144
Govt. Printing Press Receipts	...	...	...	...	8	31	39	38
Receipts on account of experimental Cotton Factory ...	...	...	732	602	377	...	...	...
Miscellaneous ...	3,791	1,687	2,262	1,592	1,544	515	673	1,068
Total ...	14,477	9,546	15,666	16,237	7,419	4,428	6,712	3,502

CHARGES] Account No. 113.

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL, MILITARY and PUBLIC WORKS DEPARTMENTS

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Civil Department—	£	£	£	£	£	£	£	£
Interest on Service Funds, &c.	...	24	48	89	113	140	198	246
Refunds and Drawbacks ...	1,599	2,117	7,102	6,509	17,519	2,282	840	3,764
Land Revenue ...	77,727	75,423	83,919	64,456	55,862	156,521	146,769	146,915
Forest ...	8,197	10,083	8,363	8,635	9,139	9,150	9,465	10,997
Customs ...	9,236	9,018	6,761	13,306	1,134	...	...	...
Stamps ...	3,338	2,512	1,423	1,021	931	992	962	1,767
Administration ...	16,909	16,037	16,104	16,379	13,150	12,494	12,136	13,169
Minor Departments ...	6,051	6,810	7,523	6,281	4,863	2,125	1,234	1,267
Law and Justice ...	16,170	19,342	20,602	21,383	26,641	26,179	28,381	28,864
Police ...	48,159	46,345	48,153	47,941	46,141	50,751	50,858	53,770
Education ...	23,968	19,799	21,689	22,483	23,975	23,121	22,385	21,502
Ecclesiastical ...	1,063	798	621	144	632	605	894	817
Medical Services ...	10,047	8,649	8,502	8,605	11,536	10,248	10,847	10,850
Stationery and Printing ...	3,602	4,611	4,799	4,329	3,959	4,750	4,438	4,575
Allowances and Assignments under Treaties and Engagements ...	17,597	16,169	17,232	16,703	17,198	17,350	16,507	16,545
Superannuation, &c., Allowances	757	1,061	1,482	1,560	1,987	2,024	2,026	2,108
Miscellaneous ...	20,059	18,191	12,633	7,005	8,241	15,021	7,821	9,795
Total of Civil ...	264,479	256,989	266,956	246,829	243,021	333,753	315,761	326,951
Military—								
Army and Garrison Staff ...	3,971	3,943	3,875	3,995	4,469	5,804	3,483	4,054
Administrative Staff ...	130	160	120	151	158	148	149	151
Regimental Pay and Allowances	215,299	214,669	214,412	219,740	216,847	217,081	213,348	217,268
Commissariat Services and Supplies ...	54,876	30,903	41,494	16,925	9,729	8,921	18,678	57,547
Stud and Remount Establishments and Supplies ...	1,961	1,560	1,354	1,494	1,443	998	757	842
Clothing Establishments, &c....	2,413	8,031	260	2,697	3,935	2,914	3,507	3,085
Barrack Establishment, &c. ...	73	30	22	26	16	16	16	5
Administration of Martial Law	414	408	401	423	406	367	401	366
Medical Establishment ...	1,986	2,541	2,585	3,061	2,796	2,420	2,517	2,776
Ordnance Establishments ...	12,668	21,415	7,009	10,506	3,401	10,378	14,600	11,255
Miscellaneous Services ...	8,493	7,038	10,092	5,260	6,298	4,077	10,853	14,687
Rewards for Military Services	1,105	1,174	1,176	1,052	1,265	1,016	1,022	678
Military Pensions ...	23,274	23,684	20,285	21,591	25,280	21,595	22,989	22,961
Widows' Pensions and Compassionate Allowances ...	707	582	791	721	861	922	817	841
Total of Military ...	327,370	316,138	303,876	287,642	276,907	277,257	293,137	336,516

Account No. 113 —*concluded.* [CHARGES

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL, MILITARY, and PUBLIC WORKS DEPARTMENTS—concluded.

Grants.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Public Works—								
Original Works ...	40,180	62,654						
Repairs ...	8,868	8,032						
Establishments ...	13,761	18,073	80,708	78,781	73,324	80,302	73,430	80,706
Tools and Plant ..	747	1,102						
Loss of cash, loss and depreciation of Stock, and other items	...	13						
Pisgaon Colliery ...	...	...	...	...	1,620	825	51	54
Guaranteed Railway ...	...	140	...	...	...	...	...	...
State Railway ..	49,106	9,632	6,559	4,348	4,413	9,946	6,279	6,310
Total of Public Works ..	112,662	99,646	87,267	83,129	79,357	91,073	79,760	87,070

Account No. 114.

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT.

Interest on Service Funds and other Accounts—								
Interest on District Savings Bank Deposits ..	..	24	48	89	113	140	198	246
Refunds and Drawbacks—								
Land Revenue ...	354	1,081	2,819	5,605	15,936	1,197	236	2,261
Forest ...	5	...	10	3	15	40	21	3
Excise on Spirits and Drugs ...	1	1	3,278	101	...	...	7	48
Customs .	...	...	...	...	...	...	..	...
Salt ...	3	...	17	3	9	...	...	148
Stamps ...	869	526	410	154	105	279	176	289
Law and Justice ...	322	398	234	443	395	306	336	628
Police ..	...	...	...	...	...	...	3	305
Miscellaneous ..	45	111	334	200	1,059	460	61	82
Total ...	1,599	2,117	7,102	6,509	17,519	2,282	840	3,764
Land Revenue—								
Resident's Civil Treasury ..	5,790	4,900	5,772	5,533	6,215	6,098	6,499	6,692
Deputy Commissioner ...	46,478	46,341	45,928	44,266	43,567	44,656	49,387	49,432
Revenue Survey ...	25,459	24,182	32,219	14,657	6,080	6,159	5,460	4,891
Allowances to District and Village Officers ...	...	.	...	...	..	99,608	85,423	85,900
Total ...	77,727	75,423	83,919	64,456	55,862	156,521	146 769	146,915
Forest—								
Salaries, Establishments ...	2,633	3,807	3,857	4,223	4,588	4,921	5,415	6,025
Working Expenses and Contingencies ...	5,564	6,276	4,506	4,412	4,551	4,229	4,050	4,972
Total ...	8,197	10,083	8,363	8,635	9,139	9,150	9,465	10,997
Customs—								
Establishment ...	8,336	8,141	5,970	6,816	1,012	...	...	..
Travelling Allowance ...	287	415	357	290	64	...	...	..
Miscellaneous ...	613	462	434	6,200	58	...	...	
Total ...	9,236	9,018	6,761	13,306	1,134	...	..	...

CHARGES. Account No. 114 —*continued.*

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—continued.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Stamps—	£	£	£	£	£	£	£	£
Salary, Establishment, &c. ...	262	298	269	278	268	382	454	308
Miscellaneous ...	1,023	401	277	124	89	84		316
Discount on the sale of Stamps	2,053	1,813	877	619	574	526	508	1,143
Total ...	3,338	2,512	1,423	1,021	931	992	962	1,767
Administration—								
Military Secretary to the Resident ...	3,036	2,546	3,473	3,228	3,353	3,574	3,084	3,313
Commissioner ...	9,967	9,521	8,510	9,117	5,347	5,250	5,090	5,341
Money Order Office ...	210	255	370	438	203	186	238	641
District Savings Bank ...	3	...	...	...	...	...	...	...
Office of the Deputy Auditor and Accountant General ...	3,693	3,715	3,751	3,596	4,247	3,484	3,724	3,874
Total ...	16,909	16,037	16,104	16,379	13,150	12,494	12,136	13,169
Minor Departments—								
Cultivation of Mulberry Tree...	...	...	146	246	120	69	28	11
Cotton Commission ...	5,841	6,562	6,555	5,880	3,742	1,120	113	157
Exploration of Coal ...	...	...	163	...	...	...	...	..
Topographical Survey ..	79	...	193	...	...	...	...	...
Census ...	...	...	93	10	...	55	...	
Miscellaneous	131	248	...	...	...	...	...	
Charges for working the Lonar Lake ...	...	...	308	94	106	155	79	62
Meteorological Survey ...	...	...	65	51	860	...	169	172
Registering Trade Statistics ...	...	...	...	...	35	726	845	865
Total ...	6,051	6,810	7,523	6,281	4,863	2,125	1,234	1,267
Law and Justice—								
Civil and Sessions Court ...	1,787	4,388	4,503	5,396	5,446	4,733	4,664	5,152
Judicial Commissioner ...	...	...	...	...	3,867	4,292	4,706	2,962
Law Officers ...	...	...	...	...	...	..	40	102
Courts of Small Causes ...	5,107	6,065	6,274	5,832	6,509	7,127	7,765	7,751
Criminal Courts ...	...	...	...	...	257	311	322	320
Thuggee and Dacoity ...	...	...	...	...	...	..	240	238
Registration Department ...	1,404	1,496	1,556	1,824	1,879	1,622	1,802	2,274
Jails ...	7,872	7,393	8,269	8,331	8,683	8,094	7,769	8,774
Convict charges at Port Blair and Nicobars ...	...	...	...	...	...	...	1,073	1,291
Total ...	16,170	19,342	20,602	21,383	26,641	26,179	28,381	28,864
Police—								
Superintending Officers ...	2,424	2,251	2,291	2,836	2,660	2,188	2,540	2,355
Executive Force ...	44,176	42,404	44,035	43,188	42,654	46,446	46,230	49,543
Railway Police ...	487	547	514	516	498	...	837	800
Thuggee and Dacoity Department ...	...	160	241	239	240	240	...	...
Frontier Chowkedaree ...	1,072	983	1,072	1,162	89	1,877	1,251	1,072
Total ...	48,159	46,345	48,153	47,941	46,141	50,751	50,858	53,770
Education—								
Superintendence and Inspection	5,242	4,772	4,297	4,986	5,918	5,079	4,476	4,342
Book Depôt ...	1,454	265	508	612	623	557	761	752
Government Schools ...	17,182	14,320	15,835	15,805	16,208	16,182	15,994	15,272
Grant-in-aid of Schools ...	90	433	443	479	500	529	474	447
Scholarships, Prizes, &c ...	. .	...	606	601	726	774	680	689
Total ...	23,968	19,799	21,689	22,483	23,975	23,121	22,385	21,502
Ecclesiastical—								
Salaries, Establishments, and Contingencies ...	1,063	798	621	144	632	605	894	817

Account No. 114 —*concluded.* [CHARGES

Amounts of the MINOR HEADS, under each GRANT or MAJOR HEAD of CHARGE, in the CIVIL DEPARTMENT—concluded.

Minor Heads under each Grant.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Medical Services—	£	£	£	£	£	£	£	£
Consolidated Salaries of Surgeons and Asst. Surgeons ..	5,596	3,431	3,286	3,622	4,979	4,460	4,078	3,989
Establishment and other Charges	1,443	1,429	1,424	1,202	2,173	1,739	2,265	1,966
Sanitary Commissioner ...	1,417	1,521	1,184	1,235	1,315	1,299	1,340	1,402
Vaccine Establishment ...	878	1,087	1,113	1,209	1,258	1,240	1,366	1,453
Medical School ...	150	172	288	348	442	498	451	489
Government Hospitals, &c. ...	563	1,009	1,207	989	614	241	517	292
Grants for Medical Purposes...	...	...	...	...	755	771	830	840
Lunatic Asylum ...	...	...	...	...	...	...	...	419
Total ...	10,047	8,649	8,502	8,605	11,536	10,248	10,847	10,850
Stationery and Printing—								
Stationery purchased in the country ...	1,075	1,674	943	970	951	2,053	1,391	1,650
Printing Establishment and Charges ...	2,527	2,937	3,856	3,359	3,008	2,697	3,047	2,925
Total ...	3,602	4,611	4,799	4,329	3,959	4,750	4,438	4,575
Allowances and Assignments under Treaties and Engagements—								
Territorial and Political Pensions ..	14,972	14,417	15,270	14,899	15,053	14,980	14,869	14,918
Enamdars ...	1,071			611	540	1,085	375	358
Pensions in lieu of resumed lands ...	56	...	...	...	114	91	92	82
Compensations ...	738	...	470	470	744	470	521	537
Charitable allowances ...	760	1,230	903	723	747	724	650	650
Total ...	17,597	16,169	17,232	16,703	17,198	17,350	16,507	16,545
Superannuation, Retired, and Compassionate Allowances—								
Superannuation Allowances ...	669	859	1,146	1,367	1,492	1,634	1,626	1,596
Compassionate Allowances ...	88	202	26	21	22	14	76	88
Gratuities ...	...	...	310	172	473	376	324	424
Total ...	757	1,061	1,482	1,560	1,987	2,024	2,026	2,108
Miscellaneous—								
Civil Furlough Allowances ...	6,796	4,342	7,500	3,741	3,735	4,087	3,368	2,807
Rewards for proficiency in Oriental Languages ...	...	...	50	...	...	...	...	...
Travelling Allowances to Civil Servants for attending examination ...	10	13	21	7	3	10	4	5
Loss by Exchange and discount on Supply Bills ...	8,769	9,845	3,750	2,116	3,194	9,036	2,739	5,749
Charges for the remittance of Treasure ...	122	110	126	111	198	179	149	194
Rewards for the destruction of Wild Beasts, &c. ...	624	466	269	259	276	262	205	209
Charges for exploration of Coal	...	2,553	...	...	...	...	...	...
District Tappal Establishment	756	759	759	736	719	682	822	753
Miscellaneous and Unforeseen Charges ...	2,982	103	158	35	116	765	534	78
Total ...	20,059	18,191	12,633	7,005	8,241	15,021	7,821	9,795

SUPPLY AND DEBT]

Account

ABSTRACT of the RECEIPTS and DISBURSEMENTS of BERAR from 1870-71 to 1877-78, showing also DEBT AGGREGATE OPENING and

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues ...	758,764	742,396	804,180	783,478	736,606	881,171	829,558	843,749
Debt incurred ...	1,611,292	1,137,240	1,258,205	1,037,344	1,010,296	1,435,134	832,026	1,226,314
Account Current between Presidencies and Provinces (Excess of credits to) ...	...	..	...	...	77,018	...	...	31,976
Opening Cash Balance ...	722,396	639,626	720,489	748,703	631,831	701,769	800,983	658,028
Total ...	3,092,452	2,519,262	2,782,874	2,569,525	2,455,751	3,018,074	2,462,567	2,760,067

Abstract of the NET

Net Revenues or Surplus ...	54,253	69,623	146,081	165,878	137,321	179,088	140,900	93,212
„ Debt incurred ...	85,141	35,019	...	...	...	...	...	...
Account Current between Presidencies and Provinces,(Net difference) ...	...	...	...	...	77,018	...	...	31,976
Opening Cash Balance ...	722,396	639,626	720,489	748,703	631,831	701,769	800,983	658,028
Total ...	861,790	744,268	866,570	914,581	846,170	880,857	941,883	783,216

Account

TOTAL of each MINOR HEAD of DEBT INCURRED and*

Savings Banks Deposits ...	...	1,118	1,509	1,288	1,225	1,981	2,615	2,485
Deposits ...	604,783	317,628	222,488	287,277	267,063	555,339	268,307	335,668
Local Funds ...	177,123	172,189	192,924	181,266	187,767	104,657	93,559	103,816
Advances Recoverable ...	679,319	639,880	833,971	567,229	529,456	534,809	420,738	521,172
Local Remittances (Net) ...	146,149	3,835	6,274	...	...	111,041	...	...
Miscellaneous ...	3,918	2,590	1,039	284	24,785	127,307	46,807	263,173
Total ...	1,611,292	1,137,240	1,258,205	1,037,344	1,010,296	1,435,134	832,026	1,226,314

Accounts Current between Presidencies and Provinces]

Account

TOTAL TRANSACTIONS with each PRESIDENCY

Gross Receipts ...	314,595	551,141	478,928	286,595	408,776	156,550	172,119	223,711
Net ditto ...	...	...	..	...	77,018	...	...	31,976
Detail of Gross Receipts—								
Government of India ...	277,772	489,782	334,477	157,094	296,040	62,756	70,134	149,831
Central Provinces ...	6	...	...	...	...	1	...	1,501
Bengal ...	14,486	24,326	38,889	44,228	34,361	37,659	21,496	22,700
North-Western Provinces and Oudh ...	...	...	...	4	46	13	...	1
Punjab ..	...	...	...	...	...	...	...	...
Madras ...	8,208	14,243	36,647	25,003	11,395	13,814	10,665	26,215
Bombay ...	14,123	22,790	68,915	60,266	66,934	42,307	69,824	23,463
Total ...	314,595	551,141	478,928	286,595	408,776	156,550	172,119	223,711

* For details of each Minor Head of Debt, see Account No. 118.

No. 115. [SUPPLY AND DEBT

INCURRED and DISCHARGED, SUPPLIES between the several PRESIDENCIES and PROVINCES, and the CLOSING CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Charges ...	704,511	672,773	658,099	617,600	599,285	702,083	688,658	750,537
Debt discharged ...	1,526,151	1,102,221	1,357,017	1,283,322	1,154,697	1,497,201	1,067,760	1,276,489
Account Current between the Presidencies and Provinces (Excess of debits to) ...	222,164	23,779	19,055	36,772	...	17,807	48,121	...
Closing Cash Balance ...	639,626	720,489	748,703	631,831	701,769	800,983	658,028	733,041
TOTAL ...	3,092,452	2,519,262	2,782,874	2,569,525	2,455,751	3,018,074	2,462,567	2,760,067

RESULTS of the ABOVE ACCOUNT.

Net Charges or Deficit ...	...	...	...	...	...	...	...	...
„ Debt paid off ...	...	...	98,812	245,078	144,401	62,067	235,734	50,175
Account Current between the Presidencies and Provinces (Net difference)	222,164	23,779	19,055	36,772	...	17,807	48,121	...
Closing Cash Balance ...	639,626	720,489	748,703	631,831	701,769	800,983	658,028	733,041
TOTAL ...	861,790	744,268	866,570	914,581	846,170	880,857	941,883	783,216

No. 116.

DISCHARGED, in each Year, from 1870-71 to 1877-78.

Savings Banks Deposits ...	...	339	418	586	729	706	1,277	1,087
Deposits ...	597,064	315,105	248,960	280,446	259,126	558,790	268,112	335,005
Local Funds ...	160,650	159,595	165,945	167,502	176,291	162,317	88,310	91,935
Advances Recoverable ...	763,029	625,068	941,680	568,444	686,131	648,659	577,111	613,511
Local Remittances (Net) ...	...	...	...	256,793	7,258	...	32,593	14,700
Miscellaneous ...	5,408	2,114	14	551	25,162	126,739	100,357	220,251
TOTAL ...	1,526,151	1,102,221	1,357,017	1,283,322	1,154,697	1,497,201	1,067,760	1,276,489

No. 117. [Accounts Current between Presidencies and Province

and PROVINCE from 1870-71 to 1877-78.

Gross Payments ...	536,759	574,920	497,983	323,367	331,758	174,357	220,240	191,735
Net Payments ...	222,164	23,779	19,055	36,772	...	17,807	48,121	...
DETAIL OF GROSS PAYMENTS—								
Government of India ...	390,290	560,461	378,704	313,657	204,913	113,896	127,748	136,512
Central Provinces ...	12	6	1,721	884	653	324	193	169
Bengal ...	2,470	2,360	2,335	2,888	2,188	37,826	21,503	30,365
North-Western Provinces and Oudh ...	1	30	32	23	13	87	49	7
Punjab ...	...	...	...	...	...	...	...	...
Madras ...	2,646	10,972	13,237	4,367	3,205	11,203	8,159	16,091
Bombay ...	141,340	1,091	101,954	1,548	120,786	11,021	62,588	8,560
TOTAL ...	536,759	574,920	497,983	323,367	331,758	174,357	220,240	191,735

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
DEPOSITS—								
Civil Department—								
General ...	600,265	316,394	218,667	271,872	261,918	539,487	237,053	290,689
Judicial ...	484	539	1,332	3,122	2,450	11,862	28,444	35,785
Revenue ...	3,984	695	2,489	12,283	2,688	3,989	2,810	9,194
Total ..	604,733	317,628	222,488	287,277	267,056	555,338	268,307	335,668
Military—								
Hyderabad Contingent ...	50	...	...	...	7	1	...	...
Total Deposits ...	604,783	317,628	222,488	287,277	267,063	555,339	268,307	335,668
LOCAL FUNDS—								
P. W. Funds ...	57,273	45,459	40,321	41,839	40,019	31,659	22,673	28,180
Police Funds ...	19,510	25,858	40,808	34,212	34,023	35,916	34,053	34,751
Education Funds ...	7,038	6,446	7,939	8,696	8,136	8,728	8,277	8,782
Hyderabad Contingent Bazar Funds ...	9,266	8,697	8,594	9,022	11,215	12,263	12,851	14,366
Village Expenses ...	76,561	74,263	85,673	77,271	82,853	5	..	
Miscellaneous Funds ...	4,092	4,175	3,362	4,356	4,842	8,583	9,149	10,312
Municipal Funds ..	3,383	7,291	6,227	5,870	6,679	7,503	6,556	7,425
Total ..	177,123	172,189	192,924	181,266	187,767	104,657	93,559	103,816
ADVANCES RECOVERABLE—								
Civil—								
Advances Recoverable ...	59,176	104,355	196,196	42,086	86,123	10,495	10,846	7,137
Payments to Imprest Accountants ...	330,603	285,368	321,409	315,590	279,412	263,301	290,303	312,234
Permanent Advance Fund ...	321	840	1,086	19	51	13	57	160
Tehseeldaree Account ..	278,485	245,781	301,099	186,775	149,991	160,154	...	...
Advances for Cultivation ...	...	41	698	791	459	991	626	497
	668,585	636,385	820,488	545,261	516,036	434,954	301,832	320,028
P W. Department—								
Advances Recoverable ...	1,515	685	454	1,024	439	459	340	396
Hyderabad State Railway ..	...	...	...	...	...	92,867	109,461	196,978
Military—								
Advances Recoverable ...	9,219	2,810	13,029	20,944	12,981	6,529	9,105	3,770
Total Advances Recoverable ...	679,319	639,880	833,971	567,229	529,456	534,809	420,738	521,172
MISCELLANEOUS—								
Suspense Account ...	3,918	2,590	1,039	284	24,785	127,307	46,807	263,173
Total ...	3,918	2,590	1,039	284	24,785	127,307	46,807	263,173

No. 118. [DEBT

incurred and discharged from 1870-71 to 1877-78.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
DEPOSITS—								
Civil Department—								
General ...	589,340	314,113	237,788	275,586	252,497	547,478	240,927	290,804
Judicial ...	2,690	594	4,630	2,431	2,354	8,335	24,968	34,308
Revenue ...	4,964	398	6,542	11,429	4,275	2,970	2,217	9,893
Total ...	596,994	315,105	248,960	289,446	259,126	558,783	268,112	335,005
Military—								
Hyderabad Contingent ...	70	...	...	...	...	7	...	...
Total Deposits ...	597,064	315,105	248,960	289,446	259,126	558,790	268,112	335,005
LOCAL FUNDS—								
P. W. Funds ...	52,102	44,043	35,579	39,758	41,124	41,535	25,385	23,196
Police Funds ...	9,253	14,312	26,873	26,520	29,834	30,303	29,781	31,864
Education Funds ...	7,991	7,016	6,852	6,860	10,365	9,802	8,541	8,412
Hyderabad Contingent Bazar Funds ...	8,470	9,088	8,824	9,363	10,897	11,047	11,834	15,033
Village Expenses ...	75,856	76,901	79,155	74,014	73,398	58,672	...	...
Miscellaneous Funds ...	6,025	3,274	1,089	3,906	4,467	3,227	5,532	6,749
Municipal Funds ...	953	4,961	7,573	6,181	6,206	7,731	7,237	6,681
Total ...	160,650	159,595	165,945	167,502	176,291	162,317	88,310	91,935
ADVANCES RECOVERABLE—								
Civil—								
Advances Recoverable ...	69,535	69,076	164,458	30,401	77,398	8,543	10,086	7,112
Payments to Imprest Accountants	330,603	285,368	321,409	315,590	279,415	263,301	290,303	312,233
Permanent Advance Fund ...	558	967	902	682	104	244	155	21
Tehseeldaree Account ...	253,761	266,474	341,736	195,737	149,389	163,322	...	...
Advances for Cultivation ...	...	...	1,524	1,295	122	665	12	170
Berar Surplus Account ...	99,488	...	100,000	...	165,441	162,899	135,000	147,500
Total ...	753,945	621,885	930,029	543,705	671,869	598,974	435,556	467,036
P. W. Department—								
Advances Recoverable ...	656	35	976	349	209	1,127	558	102
Hyderabad State Railway ...	...	...	...	...	...	42,930	131,849	142,512
Military—								
Advances Recoverable ...	8,428	3,148	10,675	24,390	14,053	5,628	9,148	3,861
Total Advances Recoverable ...	763,029	625,068	941,680	568,444	686,131	648,659	577,111	613,511
MISCELLANEOUS—								
Suspense Account ...	5,408	2,114	14	551	25,162	126,729	100,357	220,251
Total ...	5,408	2,114	14	551	25,162	126,729	100,357	220,251

CASH BALANCE] Account No. 119.

CASH BALANCE in the TREASURIES in the BERAR on the last day of each month from 1870-71 to 1878-79.

Months.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	523,820	577,097	623,022	442,438	598,378	646,275	644,709	631,901	681 361
May ...	475,819	453,985	625,421	389,351	491,657	571,887	611,685	510,169	543,085
June ...	422,314	426,284	585,141	427,274	383,087	552,341	575,505	449,810	532,613
July ...	316,403	397,573	563,396	423,598	345,010	519,440	556,531	335,455	518,037
August ...	313,774	394,543	549,804	374,270	349,312	498,890	400,944	297,179	368,076
September ...	310,004	400,014	528,868	534,637	348,180	370,403	357,098	372,317	346,708
October ...	323,222	388,081	533,505	458,147	290,133	339,742	329,282	328,115	345,676
November ...	311,134	383,420	529,246	429,578	244,214	312,158	315,363	320,303	328,605
December ...	257,191	272,849	461,748	312,290	224,036	298,849	228,377	292,232	292,481
January ...	530,888	585,342	833,955	689,924	579,679	638,668	592,415	739,632	734,012
February ...	863,242	662,270	1,056,642*	761,682	719,214	875,125	729,290	861,424	781,568
March ...	620,213	695,262	728,358	614,011	686,222	787,587	684,324	722,726	...

* Includes Supply Bills drawn, but not paid, to the extent of £391,870.

MYSORE.

REVENUE AND CHARGES]

Account No. 120.

GROSS REVENUES, CHARGES and SURPLUS or DEFICIT of MYSORE.

Detail of Items.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Gross Revenues—	£	£	£	£	£	£	£	£
Civil ...	912,937	1,060,326	1,098,527	1,103,403	1,189,703	1,099,384	824,159	693,112
Public Works ...	6,560	1,527	1,108	1,613	3,350	6,000	723	1,222
Military ...	207	306	34	29	335	35	198	170
Total ...	919,704	1,062,159	1,099,669	1,105,045	1,193,388	1,105,419	825,080	694,504
Gross Charges—								
Civil ..	761,050	771,694	762,084	775,620	785,899	835,679	885,317	1,294,178
Public Works ...	150,558	137,748	142,378	148,256	163,522	219,741	262,740	249,440
Military ...	109,888	109,664	108,653	112,658	86,985	85,991	83,363	82,007
Total ...	1,021,496	1,019,106	1,013,115	1,036,534	1,036,406	1,141,411	1,231,420	1,625,625
Result—								
Surplus—In the Civil Department	151,887	288,632	336,443	327,783	403,804	263,705	—61,158	—601,066
Deduct—Net Public Works Charge ...	143,998	136,221	141,270	146,643	160,172	213,741	262,017	248,218
„ Net Military Charge	109,681	109,358	108,619	112,629	86,650	85,956	83,165	81,837
	253,679	245,579	249,889	259,272	246,822	299,697	345,182	330,055
Surplus or Deficit ...	—101,792	43,053	86,554	68,511	156,982	—35,992	—406,340	—931,121

Account No. 121.

TOTAL of REVENUES under each MAJOR HEAD in the CIVIL DEPARTMENT and TOTAL RECEIPTS in the MILITARY and PUBLIC WORKS DEPARTMENTS.

Detail of Major Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Civil Department—	£	£	£	£	£	£	£	£
Land Revenue ...	592,533	732,528	731,103	723,692	828,959	740,645	509,528	430,668
Forest ...	41,965	40,711	41,542	49,706	38,312	45,627	46,696	45,864
Excise on Spirits and Drugs	101,410	106,875	108,083	115,017	114,445	123,042	113,543	79,874
Assessed Taxes ...	27,569	34,277	38,801	38,259	40,323	36,340	24,313	19,508
Customs ...	75,050	72,316	88,582	86,794	78,321	60,097	45,600	36,508
Salt ...	1,072	1,484	1,344	1,505	1,636	1,708	811	403
Stamps ...	43,455	40,864	46,526	49,575	52,363	55,374	50,640	49,536
Mint ...	1,376	1,553	819	...	357	1,617	500	15
Post Office ...	4,172	4,437	4,487	4,667	4,976	5,429	5,978	5,545
Law and Justice ...	10,399	12,316	13,613	12,368	11,587	12,753	12,134	11,968
Police ...	1,864	579	127	125	225	431	896	776
Education ...	3,829	3,473	14,160	12,487	2,793	8,448	3,135	2,804
Interest ...	43	73	123	124	3,001	2,402	1,382	513
Miscellaneous ...	8,200	8,840	9,217	9,084	12,405	10,471	8,973	9,135
Total Civil ...	912,937	1,060,326	1,098,527	1,103,403	1,189,703	1,099,384	824,159	693,112
Military ...	207	306	34	29	335	35	198	170
Public Works ...	6,560	1,527	1,108	1,613	3,350	6,000	723	1,222
Total Receipts ...	919,704	1,062,159	1,099,669	1,105,045	1,193,388	1,105,419	825,080	694,504

REVENUES]

Account No. 122.

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Land Revenue—	£	£	£	£	£	£	£	£
Revenue from lands, fixed and fluctuating ...	582,260	721,230	718,521	709,172	817,189	725,616	500,919	425,865
Miscellaneous ...	10,273	11,298	12,582	14,520	11,770	15,029	8,609	4,803
Total ...	592,533	732,528	731,103	723,692	828,959	740,645	509,528	430,668
Forest—								
Produce of Forests ...	41,675	40,132	41,384	49,681	38,031	44,176	46,535	45,647
Miscellaneous ...	290	579	158	25	281	1,451	161	217
Total ...	41,965	40,711	41,542	49,706	38,312	45,627	46,696	45,864
Excise on Spirits and Drugs—								
Duty and License fees for the sale of intoxicating liquors and drugs ...	101,234	106,690	107,811	114,794	114,415	123,002	113,365	79,594
Miscellaneous ...	176	185	272	223	30	40	178	280
Total ...	101,410	106,875	108,083	115,017	114,445	123,042	113,543	79,874
Assessed Taxes—								
Tax on houses, shops, &c. ...	27,569	34,238	38,721	38,118	40,292	36,297	24,310	19,486
Miscellaneous ...	...	39	80	141	31	43	33	22
Total ...	27,569	34,277	38,801	38,259	40,323	36,340	24,343	19,508
Customs—								
Excise duty on articles produced in Mysore ..	74,549	71,483	87,811	85,999	77,675	59,462	45,065	36,173
Miscellaneous ...	501	833	771	795	646	635	535	330
Total ...	75,050	72,316	88,582	86,794	78,321	60,097	45,600	36,503
Salt—								
Rent of Salt Pans ...	1,072	1,484	1,344	1,505	1,636	1,708	811	403
Stamps—								
Sale of general Stamps ...	27,840	16,685	15,537	16,526	17,615	17,727	17,206	17,972
Do. of Labels ...	1,113	797	834	936	895	947	966	943
Do. of Court fees Labels and Papers ...	14,157	22,824	29,516	31,338	33,010	35,900	31,158	29,272
Duty on unstamped Papers ...	334	307	408	511	516	604	519	729
Fines and Penalties ...	11	251	231	264	327	196	791	620
Total ...	43,455	40,864	46,526	49,575	52,363	55,374	50,640	49,536
Mint—								
Sale proceeds of mutilated copper coins ...	1,376	1,553	819	...	...	1,117	...	...
Value of copper pie pieces received from Bank of Bengal	...	...	...	...	357	500	500	15
Total ...	1,376	1,553	819	...	357	1,617	500	15
Post Office—								
Postal Collections ...	3,951	4,255	4,307	4,494	4,816	5,221	5,920	5,505
Miscellaneous ...	221	182	180	173	160	208	58	40
Total ...	4,172	4,437	4,487	4,667	4,976	5,429	5,978	5,545

Account No. 122—*continued.* [REVENUES

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—continued.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874 75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Law and Justice—								
Fees, Fines, and Forfeitures ..	6,281	8,080	9,365	7,760	7,118	7,396	6,709	5,847
Recoveries on account of Pauper suits ...	...	...	...	...	...	...	29	89
Court Fees realized in cash ...	...	...	...	210	42	64	...	...
Proceeds of unclaimed and intestate property ..	348	308	454	314	504	465	353	358
Miscellaneous ...	78	129	376	227	336	284	276	189
Proceeds of Jail labor and manufactures ...	1,352	1,609	1,333	1,553	932	1,596	1,631	1,780
Registration ...	2,340	2,190	2,085	2,304	2,055	2,948	3,136	3,705
Total ...	10,399	12,316	13,613	12,368	11,587	12,753	12,134	11,968
Police—								
Contribution from Municipal Funds ...	1,746	444	...	...	...	...	...	...
Fees, Fines, and Forfeitures	84	95	93	53	86	203	123	63
Miscellaneous ..	34	40	34	72	139	228	773	713
Total ...	1,864	579	127	125	225	431	896	776
Education—								
Fees ...	967	1,016	1,293	1,267	1,441	1,844	1,966	1,633
Proceeds of sale of books, &c.	1,557	1,404	1,501	1,494	1,337	1,582	1,114	1,144
Allotment from Local Cess...	1,237	1,035	11,347	9,719	...	...	...	...
Fines and Miscellaneous ..	68	18	19	7	15	22	55	27
Total ...	3,829	3,473	14,160	12,487	2,793	3,448	3,135	2,804
Interest—								
Interest on Government of India securities held on account of Savings Bank...	43	64	123	124	124	...	...	...
Interest on arrears of Land Revenue ...	...	...	...	...	2,873	2,249	1,224	365
Interest on Loans ...	...	...	...	...	...	140	151	155
Interest on Miscellaneous Accounts ...	...	9	...	...	4	13	7	3
Total ...	43	73	123	124	3,001	2,402	1,382	513
Miscellaneous—								
Staging Bungalow Fees ...	522	655	621	611	678	647	645	779
Tolls on bridges ...	322	452	671	679	453	828	1,142	1,073
Revenue of Island of Seringapatam ...	2,497	1,810	1,808	1,738	1,811	2,303	2,142	1,992
Unclaimed Deposits ...	49	57	275	235	71	46	384	122
Miscellaneous Fees and Fines	2,428	2,368	2,916	3,046	4,186	3,102	1,826	1,988
Premium on Money Orders..	573	499	463	398	353	295	451	424
Premium on Currency Notes	...	24	35	33	34	49	73	64
Premium on Supply Bills ...	22	5	15	20	37	15	...	3
Subscription to *Mysore Gazette*	234	213	263	228	183	193	192	212
Proceeds of Government Press	152	194	241	378	82	337	113	168
Carried over ...	6,799	6,277	7,308	7,366	7,888	7,815	6,968	6,825

REVENUES] Account No 122—*concluded.*

Amounts of the MINOR HEADS under each MAJOR HEAD of REVENUE in the CIVIL DEPARTMENT—concld

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74	1874-75	1875-76.	1876-77.	1877-78
Miscellaneous—*continued.*	£	£	£	£	£	£	£	£
Brought forward ...	6,799	6,277	7,308	7,366	7,888	7,815	6,968	6,825
Proceeds of Books, Acts, &c.	167	26	28	166	132	401	141	59
Sale proceeds of unserviceable articles .	374	900	118	278	182	190	76	203
Produce of Government gardens	235	163	201	183	298	226	315	317
Sale proceeds of unclaimed and intestate property ...	85	...	...	...	...	...	...	..
Proceeds of building sites ...	271	221	302	360	394	332	239	83
Sale of Tigers' skins, &c. ...	20	20	20	33	34	40	43	17
Sale of Elephants ..	...	..	..	...	2,837	834	...	
Miscellaneous	249	1,233	1,240	698	640	633	867	1,307
Contribution from Madras Government towards the Chief Commissioner's Treasury establishment ...	...	...	...	...	...	...	324	324
Total ...	8,200	8,840	9,217	9,084	12,405	10,471	8,973	9,135

Account No. 123.

TOTAL of each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT and TOTAL CHARGES in the MILITARY and PUBLIC WORKS DEPARTMENTS.

GRANTS.	1870-71.	1871-72	1872-73	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
Civil Department—	£	£	£	£	£	£	£	£
Interest on Service Funds, &c.	34	120	144	243	10	124	...	427
Refunds and Drawbacks ...	2,661	2,678	4,000	1,994	2,382	9,644	4,292	2,477
Land Revenue ...	98,568	108,120	109,232	113,818	115,073	117,432	115,914	113,827
Forest ...	14,704	15,910	18,608	23,661	23,668	23,493	22,670	19,889
Excise on Spirits and Drugs...	2,014	2,006	1,969	1,963	1,981	3,264	3,278	2,698
Assessed Taxes ...	36	3	...	...	...	...	...	...
Customs ...	3,859	3,825	3,921	4,012	4,165	3,895	3,586	3,172
Salt ...	...	...	...	...	24	21	...	.
Stamps ..	1,937	1 255	1,723	711	798	1,320	1,606	1,565
Mint ...	4,196	4,948	2,563	...	...	2,678	801	40
Post Office ...	15,095	15,575	15,135	15,280	15,279	15,989	15,958	16,245
Administration ...	110,223	116,656	114,542	112,887	109,336	116,350	119,994	124,787
Minor Departments ...	1,948	1,548	1,772	3,824	2,473	6,896	12,647	12,166
Law and Justice ...	110,041	98,484	98,274	100,712	106,130	106,903	114,341	148,706
Police ...	50,476	48,410	44,479	41,315	41,502	57,049	60,282	57,294
Education ...	22,896	25,259	24,573	23,563	20,601	24,514	24,117	22,868
Ecclesiastical ...	26,499	29,124	28,251	28,347	29,326	28,365	28,818	28,029
Medical ...	12,930	13,506	13,027	13,488	14,527	14,952	17,550	15,644
Stationery and Printing ...	6,589	6,757	3,337	6,188	8,781	8,147	8,553	7,046
Allowance and Assignments under Treaties and Engagements ...	257,003	256,934	256,667	256,856	256,626	256,356	256,616	256,130
Superannuation, &c., Allowances ...	11,374	12,636	11,458	18,334	23,090	17,946	16,471	13,300
Miscellaneous ...	7,967	7,940	8,409	8,424	10,127	20,341	22,284	22,510
Famine ...	...	...	...	...	...	...	35,539	425 358
Total of Civil ...	761,050	771,691	762,084	775,620	785,899	835,679	885,317	1,294 178
Military ...	109,888	109,664	108,653	112,658	86,985	85,991	83,363	82,007
Public Works ...	150,558	137,748	142,378	148,256	163,522	219,741	262,740	249 440
GRAND TOTAL ..	1,021,496	1,019,106	1,013,115	1,036,534	1 036 406	1,141 411	1,231 420	1,625,625

Account No. 124. [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Interest on Service Funds and other Accounts—								
Interest on District Savings Banks' Deposits ..	34	120	144	243	10	124	...	427
Refunds and Drawbacks—								
Land Revenue ...	364	369	200	435	67	322	956	559
Forest ...	271	61	615	28	5	36	16	4
Excise on Spirits and Drugs	90	32	1,756	33	...	431	634	116
Customs ...	85	93	2	47	2	11	385	172
Stamps ...	1,188	963	518	329	533	384	368	97
Law and Justice ...	515	284	734	1,023	1,313	1,066	1,582	1,249
Miscellaneous ...	145	876	175	99	462	7,394	351	280
Total ..	2,661	2,678	4,000	1,994	2,382	9,644	4,292	2,477
Land Revenue—								
Commissioners of Divisions...	8,039	12,123	11,145	11,793	12,696	11,791	11,253	10,967
Do. of Districts ...	15,010	21,930	22,051	21,206	22,222	22,731	23,013	22,306
Assistant Commissioners ...	8,602	8,806	8,736	7,956	8,718	8,622	8,154	8,453
Talook and Village Establishments ..	32,812	31,413	31,257	30,273	28,753	27,563	27,996	28,928
Inam Commission ...	9,684	9,439	8,479	7,927	7,596	7,525	6,273	6,091
Revenue Survey ...	21,737	21,869	24,704	28,166	29,668	28,871	30,404	27,132
Coffee Halat ..	73	76	72	51	45	45	74	54
Revenue Process Establishments ..		...	4	88	81	77	68	64
Remuneration and Compensation to Village Servants ..	1,208	918	1,101	4,735	3,302	7,446	5,562	7,217
Miscellaneous ...	1,403	1,546	1,683	1,623	1,992	2,761	3,117	2,615
Total .	98,568	108,120	109,232	113,818	115,073	117,432	115,911	113,827
Forest—								
Establishment ..	5,935	6,773	8,511	11,636	12,294	12,001	11,377	11,466
Contingencies ...	663	351	501	741	538	451	333	305
Working Expenses ..	8,106	8,786	9,596	11,284	10,836	11,041	10,960	8,118
Total ...	14,704	15,910	18,608	23,661	23,668	23,493	22,670	19,889
Excise on Spirits and Drugs—								
Establishment ..	1,870	1,864	1,833	1,804	1,825	1,635	1,635	1,680
Buildings (Repairs) ...	14	38	...	55	46	67	72	114
Miscellaneous ..	130	104	136	104	110	1,562	1,571	904
Total ...	2,014	2,006	1,969	1,963	1,981	3,264	3,278	2,698

CHARGES] Account No. 124 —*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—contd.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Assessed Taxes—								
Establishment, &c. ...	36	3	...		...	...	...	...
Customs—								
Establishment ...	2,964	2,903	3,006	3,042	2,972	2,901	2,896	2,820
Buildings (Repairs) ...	58	66	...	109	123	280	56	32
Miscellaneous ...	837	856	915	861	1,070	714	634	320
Total ...	3,859	3,825	3,921	4,012	4,165	3,895	3,586	3,172
Salt—								
Compensation to Manufacturers	...	...	...	...	24	21	...	...
Stamps—								
Establishment ...	122	115	151	143	129	81	43	43
Miscellaneous ...	264	376	752	185	245	416	533	496
Discount on sale of Stamps ...	1,551	764	820	383	424	823	1,030	1,026
Total ...	1,937	1,255	1,723	711	798	1,320	1,606	1,565
Mint—								
Currency Value of Mysore Coins withdrawn from circulation ...	...	4,938	2,563	...	...	2,667	...	..
Charges for mutilating do ..	4,196	10	.	...	...	11	...	...
Value of copper pie pieces amounting to Rs. 10,000 supplied by the Bank of Bengal..	..	...			...	...	801	...
Loss by coinage ...	...	...	.		..	...	...	40
Total ..	4,196	4,948	2,563	..	...	2,678	801	40
Post Office—								
Direction and Inspection ...	1,683	1,932	1,985	1,972	2,006	2,165	2,173	14,621
Talook and Road Establishment ..	11,128	11,154	11,423	11,603	11,522	11,835	11,826	
Buildings (Repairs) ..	708	822	442	475	514	508	480	353
Miscellaneous ..	1,576	1,667	1,285	1,230	1,237	1,481	1,479	1,271
Total ...	15,095	15,575	15,135	15,280	15,279	15,989	15,958	16,245
Administration—								
Chief Commissioner ..	5,682	5,978	5,636	7,610	5,400	5,618	6,373	6,600
Secretary's Office ...	14,351	14,744	14,164	12,352	13,015	13,227	14,015	13,638
Military Assistant ...	2,891	1,899	1,624	1,600	1,699	1,672	1,531	1,785
Deputy Accountant General's Office ...	3,938	3,935	4,033	3,924	4,180	4,305	4,284	4,186
Attachés ...	...	...	...	118	228	111	10	169
Chief Commissioner's Treasury ...	3,000	3,023	3,021	3,013	2,955	2,756	3,170	3,425
Mysore Gazette Office ...	240	240	250	246	248	168	283	248
Residency Establishment .	712	324	230	240	275	278	368	277
Money Order Office ...	186	190	201	140	136	148	151	151
H. H. the Maharajah's Palace Establishment ...	28,650	29,195	29,729	29,174	28,688	28,506	27,612	28,138
H. H. the Maharajah's Stipendiaries and Pensions	27,180	27,498	26,546	28,794	28,885	28,529	28,000	27,516
Contingent Charges	23,393	29,630	29,108	25,676	23,627	31,032	34,247	38,654
Total ..	110,223	116,656	114,542	112,887	109,336	116,350	119,994	124,787

Account No. 124 —*continued.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—contd.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Minor Departments—								
Museum ...	348	32	338	236	275	259	243	267
Botanical Gardens ...	1,098	976	1,220	1,403	2,014	1,823	1,649	1,481
Topographical Survey ...	...	...	...	...	..	4,264	10,136	9,766
Cinchona Plantation ...	468	228	206	181	184	175	197	169
Government Experimental Farms ...	...	...	...	2,000	...	364	417	477
Meteorological Observatory...	31	12	8	...	...	11	...	...
Miscellaneous ...	3	...	...	4	...	...	5	6
Total ...	1,948	1,548	1,772	3,824	2,473	6,896	12,647	12,166
Law and Justice—								
Judicial Commissioner's Court ...	8,457	8,215	7,912	7,959	8,653	7,316	7,929	6,944
Commissioner's Court ...	2,450	2,698	2,608	2,531	2,631	2,553	2,644	2,846
Deputy Commissioners' Courts	2,700	3,199	3,358	3,367	3,173	3,241	3,315	3,319
Courts of Small Causes ...	2,987	2,687	2,309	2,339	2,355	2,349	2,332	2,392
Magistrates' Courts ...	3,357	3,185	3,102	2,988	3,766	3,496	3,014	2,747
Judicial Assistant Commissioner's Court ...	8,284	8,846	8,619	8,765	8,687	7,458	6,810	7,562
Sudder Ameens' Courts ...	2,581	2,274	2,286	2,307	2,227	2,209	2,240	2,229
Moonsiffs' Courts ...	...	...	...	1,395	3,659	9,463	9,792	11,252
Process Service Establishment	...	...	1,937	3,889	3,868	3,779	3,840	Shewn under each Court.
Moiety of Land Revenue ...	65,341	54,652	53,429	51,338	52,648	50,740	50,421	50,728
Registration Department ...	1,730	1,806	1,758	1,778	1,923	1,991	2,147	2370
Jails ...	12,154	10,922	10,956	12,056	12,540	12,308	19,857	54,462
Temporary Session Judges' Courts ...	...	...	...	...	...	...	...	1,855
Total ...	110,041	98,484	98,274	100,712	106,130	106,903	114,341	148,706
Police—								
Deputy Inspector-General and Establishment	.	.	.	438	1,485	1,775	1,871	1,569
Cantonment and Town Police Force ...	7,877	6,106	3,853	3,414	3,619	3,751	3,699	3,441
District or Rural Police ...	42,599	42,304	40,626	37,463	36,398	51,523	54,712	52,284
Total ...	50,476	48,410	44,479	41,315	41,502	57,049	60,282	57,294
Education—								
Direction and Inspection .	3,827	3,385	3,370	3,037	4,331	3,745	3,725	3,609
Govt. College and Schools ...	9,771	9,482	9,660	9,112	9,959	12,533	13,053	12,886
Village Schools ...	3,796	5,019	5,434	5,178	...	...	...	...
Book Depôt ...	2,011	1,805	1,992	1,948	1,895	2,716	2,593	1,685
Grants-in-aid ..	3,491	5,568	4,117	4,288	4,416	5,520	4,746	4,688
Total ..	22,896	25,259	24,573	23,563	20,601	24,514	24,117	22,868
Ecclesiastical—								
Endowments to Institutions	26,497	28,115	27,719	28,230	28,824	28,116	28,792	28,029
Buildings (Repairs) . .	2	1,009	532	117	502	249	26	...
Total ..	26,499	29,124	28,251	28,347	29,326	28,365	28,818	28,029

CHARGES] Account No. 124—*continued.*

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—contd.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Medical—								
Establishment of Deputy Surgeon-General	72	72	72	72	72	72	72	72
Civil Surgeons ...	3,346	3,568	3,053	3,190	3,088	3,264	2,891	2,340
District Medical Establishment ...	2,629	1,892	1,859	1,328	1,962	2,089	2,143	2,559
Vaccine Establishment ..	1,069	1,056	1,042	1,077	1,067	1,103	1,082	1,080
Hospitals and Dispensaries..	3,347	4,316	4,235	4,750	4,696	5,209	5,646	9,112
Lunatic Asylum ...	1,367	1,493	1,549	1,660	1,682	1,726	1,926	
Chemical Examiner ..	120	120	120	119	120	120	124	115
Europe and Country Medicines ...	980	989	1,097	1,292	1,840	1,369	3,366	366
Total ..	12,930	13,506	13,027	13,488	14,527	14,952	17,550	15,644
Stationery and Printing—								
Printing Establishment and Charges ...	3,854	3,096	2,422	2,623	3,869	3,210	3,837	3,127
Europe Stationery ...	2,735	3,661	915	3,565	4,912	4,937	4,716	3,919
Total	6,589	6,757	3,337	6,188	8,781	8,147	8,553	7,046
Allowances and Assignments under Treaties and Engagements—								
Political Pensions ...	7,003	6,934	6,667	6,856	6,626	6,356	6,616	6,130
Subsidy to British Government ...	245,000	245,000	245,000	245,000	245,000	245,000	245,000	245,000
Commutation to British Government for renting Island of Seringapatam ...	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total ...	257,003	256,934	256,667	256,856	256,626	256,356	256,616	256,130
Superannuation and Compassionate Allowances—								
Superannuation Pensions	7,472	7,632	7,612	8,146	10,118	10,545	10,319	10,243
Ditto Gratuities .	1,415	2,347	1,476	7,872	10,651	5,251	3,774	764
Charitable Grants	2,487	2,657	2,370	2,316	2,318	2,150	2,378	2,293
Total ...	11,374	12,636	11,458	18,334	23,090	17,946	16,471	13,300
Miscellaneous—								
Travellers' Bungalows ...	2,471	1,936	1,590	1,376	2,397	2,006	1,983	1,832
Rewards for killing Wild Animals ..	612	499	468	768	1,089	956	716	317
Compensation for Lands ...	149	589	170	473	201	482	26	129
Interring Paupers ..	99	105	96	91	65	63	402	...
Purchase of Books, &c. ..	503	334	242	634	445	403	486	535
Purchase and Repair of Tents	351	1,251	518	423	704	1,040	1,007	432
Charges for Remittance of Treasure ..	247	187	179	173	265	175	171	78
Grant to the Horticultural Society .	80	70	70	70	70	70	70	40
Assessment and Rates on Government Buildings .	...	...	...	12	12	17	18	18
Carried over ..	4,512	4,971	3,333	4,020	5,248	5,212	4,879	3,381

Account No. 124—*concluded.* [CHARGES

Amounts of the MINOR HEADS under each GRANT or MAJOR HEAD of CHARGE in the CIVIL DEPARTMENT—concluded.

Detail of Minor Heads.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Miscellaneous—*continued and brought forward* ...	4,512	4,971	3,333	4,020	5,248	5,212	4,879	3,381
Brass Plates for Peons' Belts	83	45	7	27	84	58	48	39
Cost of Planting Avenues ...	392	215	234	166	190	...	...	...
District Fuel Tracts ...	...	58	406	155	64	39	63	62
Census Charges ...	...	139	2,138	...	6	...	...	...
Silk Worms ...	1,400	500	60	...	...	...	...	...
Famine Charges ...	...	...	...	...	...	6	...	...
Volunteer Rifle Corps ...	989	950	938	977	1,211	1,174	1,456	1,179
Agricultural Experiments ...	253	621	399	412	349	280	63	55
Honorarium to Director, Public Instruction, for Compilation of Mysore Gazetteer	...	...	...	...	...	...	...	500
Elephant Kheddah Charges	...	...	...	404	1,940	635	1,501	58
Petty Construction & Repairs	69	102	115	131	46	102	41	132
Mulberry Plantation ...	...	...	50	177	95	96	98	97
Charges for Collecting Tolls	42	8	...	19	39	10	39	124
Bonus to Retiring Officers ...	...	...	...	...	...	...	...	3,387
Up-keep and Improvement of Grounds ...	...	200	200	230	189	166	171	120
Special Commissions of Enquiry ...	...	...	...	...	...	...	...	68
Miscellaneous and Unforeseen Charges ...	227	131	529	1,706	666	294	247	250
Imperial Assemblage, Delhi...	...	...	...	...	...	...	13,521	13,058
His Royal Highness Prince of Wales' Reception Charges	...	...	...	...	...	12,269	154	...
Total ...	7,967	7,940	8,409	8,424	10,127	20,341	22,284	22,510
Famine—								
Loss or excess outlay on account of abnormal rates on works on which famine labor was employed—								
Public Works Department, Roads and Buildings Branch	...	...	...	...	...	...	186	24,350
Irrigation ...	...	...	...	...	...	...	1,896	13,505
State Railways ...	...	...	...	...	...	...	...	16,378
District Fund Works ...	...	...	...	...	...	...	3,640	14,707
	...	...	...	...	...	...	5,722	68,940
Relief works executed by Municipalities ...	...	...	...	...	...	...	3,147	1,739
Expenditure on Relief Camps and Kitchens ...	...	...	...	...	...	...	12,461	278,453
Village Relief ...	...	...	...	...	...	...	...	2,910
Allowances to Officers and Establishments for relief operations ...	...	...	...	...	...	...	280	24,493
Temporary Hospitals ...	...	...	...	...	...	...	...	435
Compensation for dearness of grain to Local Force ...	...	...	...	...	...	...	7,705	22,606
Famine allowance to Subordinate Establishment ...	...	...	...	...	...	...	6,117	21,363
Inspection of imported grain	...	...	...	...	...	...	...	88
Interring Paupers ...	...	...	...	...	...	...	...	4,281
Miscellaneous ...	...	...	...	...	...	...	107	50
Total ...	...	...	...	...	...	...	35,539	425,358

SUPPLY [& DEBT] Account

Abstract of the RECEIPTS and DISBURSEMENTS of MYSORE from 1870-71 to 1877-78,

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Revenues ...	919,704	1,062,159	1,099,669	1,105,045	1,193,388	1,105,419	825,080	694,504
Debt incurred ...	301,192	296,036	336,245	492,943	658,108	689,967	916,848	2,094,628
Opening Cash Balance ...	557,521	466,759	497,286	538,489	548,835*	643,649	530,377	277,882
Total ...	1,778,417	1,824,954	1,933,200	2,136,477	2,400,331	2,439,035	2,272,305	3,067,014

* The difference between this and the closing balance for 1873-74 is owing to the inclusion of the cash balance of the Public Works Department.

Abstract of the NET

Net Revenue or Surplus ...	...	43,053	86,554	68,511	156,982	...	...	...
, Debt incurred ...	11,030	...	...	...	...	...	153,845	924,428
Opening Cash Balance ...	557,521	466,759	497,286	538,489	548,835	643,649	530,377	277,882
Total ...	568,551	509,812	583,840	607,000	705,817	643,649	684,222	1,202,310

Account

TOTAL of each MINOR HEAD of DEBT incurred*

Contribution for works recoverable from Ryots ...	...	...	...	1,067	3,908	3,018	4,313	1,612
Mulnad Land Inam Payment ...	...	...	...	10	...	...	...	...
Mysore Invested Surplus Account...	10,298	10,214	10,186	16,398	21,642	22,343	24,693	7,931
Remittance on account of Invested Surplus Account ...	...	...	2,532	6,036	21,972	23,088	186,984	459,619
Invested Deposits of Mysore Government Savings Bank ...	...	...	...	...	3,100	...	...	...
Personal Estate of His Highness the Maharajah ...	855	17,270	2,306	2,678	2,559	2,154	2,463	1,877
His Highness the Maharajah's ⅛th Share Account ...	...	...	...	...	...	...	...	...
Police Superannuation Fund ...	658	411	448	447	383	385	149	167
Her Majesty's Treasury at Bangalore	103,861	90,781	90,649	76,088	83,041	68,378	79,776	81,502
Deposits ...	42,924	39,431	42,795	51,989	115,951	150,109	203,050	598,384
Local Funds ...	53,583	57,957	114,703	111,516	143,430	146,765	168,669	187,399
Advances Recoverable ...	62,883	48,390	45,294	54,199	49,652	66,747	50,029	68,134
Local Remittances (Net) ...	...	458	...	. .	1,607	2,205	2,452	...
Miscellaneous ...	26,130	31,124	27,332	172,515	210,863	204,775	194,270	188,003
Famine Loan ...	...	...	...	...	...	...	...	500,000
Total ...	301,192	296,036	336,245	492,943	658,108	689,967	916,848	2,094,628

* In detail of each Minor Head

No. 125. [SUPPLY & DEBT

showing also DEBT incurred and discharged and the aggregate opening and closing CASH BALANCES.

PAYMENTS.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Gross Charges ...	1,021,496	1,019,106	1,013,115	1,036,534	1,036,406	1,141,411	1,231,420	1,625,625
Debt discharged ...	290,162	308,562	381,596	556,902	720,276	767,247	763,003	1,170,200
Closing Cash Balance ...	466,759	497,286	538,489	543,041	643,649	530,377	277,882	271,189
TOTAL ...	1,778,417	1,824,954	1,933,200	2,136,477	2,400,331	2,439,035	2,272,305	3,067,014

RESULTS of the above Account.

Net Charges or Deficit ...	101,792	...	...	...	...	35,992	406,340	931,121
„ Debt paid off ...	...	12,526	45,351	63,959	62,168	77,280	...	...
Closing Cash Balance ...	466,759	497,286	538,489	543,041	643,649	530,377	277,882	271,189
TOTAL ...	568,551	509,812	583,840	607,000	705,817	643,649	684,222	1,202,310

No. 126.

and discharged, in each Year, from 1870-71 to 1877-78.

Contribution for Works recovered from Ryots ...	...	...	...	2,141	2,974	7,439	9,947	3,271
Mysore Invested Surplus Account...	5,392	6,231	41,279	6,036	25,071	11,697	402	28
Remittance on account of Invested Surplus Account ...	...	...	34,010	94,466	107,642	134,043	24,693	7,931
Invested Deposits of Mysore Government Savings Bank ...	1,500	1,600	...	...	...	...	...	...
Investments on account of Personal Estate of His Highness the Maharajah ...	...	32,000	...	...	...	...	...	...
Personal Estate of His Highness the Maharajah ...	...	397	3,078	1,050	...	211	...	...
Police Superannuation Fund ...	208	4	9	15	2,380	13	100	358
Her Majesty's Treasury, Bangalore	105,037	90,821	91,076	75,889	83,535	58,751	82,769	80,948
Deposits ...	42,657	39,982	40,505	41,993	99,229	148,809	194,540	544,549
Local Funds ...	55,476	46,798	92,574	98,763	128,909	134,191	201,977	233,667
Advances Recoverable ...	52,599	62,370	48,007	42,912	57,380	64,955	56,932	96,061
Local Remittances (Net) .	2,818	...	1,528	8,876	...	...	...	17,005
Miscellaneous ...	24,475	28,359	29,530	184,761	213,156	207,138	191,643	186,382
TOTAL ...	290,162	308,562	381,596	556,902	720,276	767,247	763,003	1,170,200

of Debt—See Account No. 127.

DEBT] Account

DETAILS of MINOR HEADS of DEBT incurred and

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Deposits—								
Civil Department—								
Revenue ...	21,686	17,219	17,950	28,378	88,761	127,853	177,000	574,791
Judicial ...	16,647	18,930	20,693	18,563	20,201	15,712	19,252	16,744
District Savings Banks Deposits ...	4,591	3,282	4,152	5,048	6,989	6,544	6,798	6,849
Total ...	42,924	39,431	42,795	51,989	115,951	150,109	203,050	598,384
Local Funds—								
Municipal Funds ...	20,712	14,740	16,050	17,200	18,338	17,982	16,815	14,578
District Funds ...	15,553	21,310	32,775	31,475	31,857	43,915	90,406	12,220
One Anna Tank Fund ...	582	1,676	5,382	5,410	5,839	...	...	...
District Irrigation Fund ...	...	...	...	...	19,398	7,425	5,186	4,194
One Anna Cess for Local purposes ...	3,512	6,258	9,772	10,282	12,034	15,155	14,271	13,365
Miscellaneous Local Cesses ...	...	947	28,491	26,585	28,320	24,040	15,252	11,991
Local Fund, General ...	...	...	5,852	4,028	4,982	5,523	4,793	3,595
Surplus Fund of Devasthans, &c. ...	1,358	2,171	3,718	3,814	1,624	1,150	1,064	589
Allowance deducted from Sayer, &c. ...	5,087	4,312	5,235	4,685	4,297	4,165	3,825	2,630
Receipts of Temples under management of Government Officers ...	...	...	...	...	1,872	1,230	2,400	1,613
Bullock Dâk Fund ...	10	3	1	...	...	...	...	...
Process Service Fund ...	1,138	1,343	903	26	...	...	...	...
Sucklaspur Bridge Toll Fund	76	103	33	...	...	...	...	...
Small Cause Court Suitors' Fund ...	420	323	142	215	60	510	200	200
Silladars' Stable Fund ...	261	274	278	274	415	334	379	276
Chunda Fund ...	4,656	4,265	5,925	7,266	4,367	5,503	4,399	5,340
Barr Lines Repairs Fund ...	...	...	...	165	181	172	188	192
Village School Fund ...	...	...	...	...	9,681	10,627	7,050	6,087
Residency Garden Fund ...	218	232	146	91	85	109	24	...
Lalbag Ticket Fund ...	...	...	...	...	80	47	...	...
Experimental Farm, Bangalore ...	...	...	...	...	...	2,878	2,188	1,398
Gumbing Fund ...	...	...	...	...	...	...	229	131
Total ...	53,583	57,957	114,703	111,516	143,430	146,765	168,669	187,399

No. 127. [DEBT

discharged from 1870-71 to 1877-78.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Deposits—								
Civil Department—								
Revenue ...	21,215	20,504	18,022	19,731	77,490	124,085	171,096	522,825
Judical ...	19,334	16,997	20,488	19,532	14,557	20,566	18,228	16,892
District Savings Banks Deposits ...	2,108	2,481	1,995	2,730	7,182	4,158	5,216	4,832
Total ...	42,657	39,982	40,505	41,993	99,229	148,809	194,540	544,549
Local Funds—								
Municipal Funds ...	20,893	13,193	13,289	15,236	18,227	18,761	20,601	15,543
District Funds ...	16,321	16,921	21,937	27,088	34,186	43,773	116,199	166,990
One Anna Tank Fund ...	...	...	...	...	19,398	...	...	...
District Irrigation Fund ...	...	...	...	...	...	4,949	2,717	3,386
One Anna Cess for Local purposes ...	4,206	5,353	14,203	9,542	12,774	15,154	14,272	13,365
Miscellaneous Local Cesses...	...	...	29,438	27,342	27,563	24,040	15,252	11,991
Local Fund, General ...	...	...	...	6,489	1,989	6,250	6,427	1,733
Surplus Fund of Devasthans, &c. ...	1,783	1,287	1,375	1,321	...	1,125	3,455	1,908
Allowance deducted from Sayer, &c.	4,525	4,259	6,033	4,327	4,437	4,053	3,589	3,223
Receipts of Temples under management of Government Officers ...	...	...	...	...	247	764	802	730
Bullock Dâk Fund ...	19	1	...	...	351	...	...	...
Process Service Fund ...	1,833	1,480	1,248	121	29	...	...	...
Sucklaspur Bridge Toll Fund	17	8	186	...	...	...	...	...
Small Cause Court Suitors' Fund ..	453	335	212	240	44	440	220	44
Silladars' Stable Fund	59	64	333	206	224	82	119	294
Chunda Fund ...	5,342	3,680	4,210	6,674	2,246	3,796	6,860	1,599
Barr Lines Repair Fund	...	...	...	2	222	5	...	23
Village School Fund ..	...	...	...	...	6,772	7,972	9,330	11,021
Residency Garden Fund ...	25	217	110	175	136	129	62	86
Lalbag Ticket Fund ...	...	...	...	...	61	66	...	...
Experimental Farm, Bangalore ..	...	...	...	...	...	2,832	1,968	1,524
Gumbuz Fund ...	...	...	...	...	...	...	104	207
Total ..	55,476	46,798	92,574	98,763	128,909	134,191	201,977	233,667

DEBT] Account

DETAILS of the MINOR HEADS of DEBT incurred and

Receipts.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Advances Recoverable—								
Civil—								
Advances Recoverable ..	...	...	...	700	7,439	19,335	7,783	29,031
Permanent Advance Fund ...	10	55	49	533	49	22	220	1,163
Revenue Survey Advance ...	22,244	20,968	21,633	29,327	19,600	19,800	21,743	18,033
Advances for boundary marks recoverable from Ryots ..	28,923	9,273	9,111	6,091	5,604	8,739	3,050	3,937
Advances for Jail Manufactures ...	200	2,575	2,366	2,660	3,047	2,570	3,323	3,917
Forest Advances ...	8,305	9,356	9,717	11,597	11,507	11,259	10,611	8,388
Cultivation of grass in Cubbon Park ..	...	...	...	...	...	14	74	116
Loans for the settlement of debts of the family of H. H. Maharajah Gopal Raj and others ..	...	...	457	193	259	449	149	479
„ Chamappajee and others	...	3,070	...	...	48	432	42	90
„ Nunjaraj and others ...	...	...	268	768	441	718	656	595
„ „ (son of Chelvi & others)	...	...	...	...	...	60	36	...
Loan to the Bishop Cotton School ...	...	...	...	...	...	610	...	...
„ to Municipalities ...	...	...	...	...	...	411	...	22
„ to Municipal Conservancy ...	...	...	...	...	...	42	...	...
Takavi Advances ...	...	...	...	...	...	...	...	859
Military—								
Advances on account of equipments purchased .	3,201	3,093	1,693	2,330	1,658	2,286	2,392	1,504
Total ..	62,883	48,390	45,294	54,199	49,652	66,747	50,029	68,134
Miscellaneous—								
State Railway ...	5,385	6,238	25	...	...	..	..	451
Suspense Account ...	20,745	24,886	27,307	172,515	164,052	159,362	183,523	180,314
Public Works Department—								
Stock purchases and sales ...	...	...	...	...	3,932	4,797		
Stock, Imperial ...	...	...	...	...	17,204	8,256		
Miscellaneous Advances ...	...	...	...	...	4,926	6,287		
Deposits ...	...	...	...	...	1,044	4,465	10,747	7,238
Transfers — Irrigation and Public Works Department	...	...	...	...	8,702	9,339		
London Stores ..	...	...	...	...	8,010	3,668		
Takavi ...	...	...	...	...	2,993	8,601		
Total ...	26,130	31,124	27,332	172,515	210,863	204,775	194,270	188,003

No. 127. [DEBT

discharged from 1870-71 to 1877-78—concluded.

Payments.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75	1875-76.	1876-77.	1877-78.
	£	£	£	£	£	£	£	£
Advances Recoverable—								
Civil—								
Advances Recoverable .	...	...	...	1,095	10,046	17,116	10,200	28,807
Permanent Advance Fund	67	41	253	644	128	260	1,434	244
Revenue Survey Advances	25,060	22,300	21,400	20,000	19,839	19,800	21,733	16,620
Advances for boundary marks recoverable from Ryots .	13,272	11,635	10,525	6,651	7,991	7,470	7,778	8,477
Advances for Central Jail Manufactures ..	200	2,575	2,400	2,565	3,108	2,570	3,322	3,917
Forest Advances	8,605	8,788	10,056	11,669	11,693	11,207	10,319	8,426
Cultivation of grass in Cubbon Park ..	...	...	...	...	140	310	141	87
Loan for the settlement of the debts of the family of H. H. Maharajah Gopal Raj and others	...	3,000	...	...	...	...	...	...
„ Chamappajee and others	...	6,000	...	...	...	...	...	...
„ Nunjaraj and others (son of Chelvi and others)	...	...	...	...	96	...	...	...
„ Nunjaraj and others ...	...	7,000	...	...	...	...	...	...
„ Bishop Cotton School and College ...	..	...	...	...	..	3,700	...	...
„ Municipalities ...	...	...	...	...	444	...	...	...
„ Municipal Conservancy	...	...	...	...	...	42	...	...
Takavi Advances ...	...	...	...	...	...	...	200	29,367
Military—								
Advances on account of equipment purchased ..	5,395	1 031	3,373	288	3,895	2,480	1,805	116
Total ...	52,599	62,370	48,007	42,912	57,380	64,955	56,932	96,061
Miscellaneous—								
State Railway .	5,386	6,263	...	...	...	...	...	393
Suspense Account .	19,089	22,096	29,530	184,761	160,217	162,257	183,263	178,722
Public Works Department—								
Stock purchases and sales ..	...	...	...	...	4,781	5,685		
Stock, Imperial .	...	...	...	...	17,885	11,160		
Miscellaneous Advances ...	..	...	...	...	5,584	6,645		
Deposits	...	..	...	...	4,404	1,300	8,380	7,267
Transfers—Irrigation and Public Works Department	...	...	..	...	8,702	9,339		
London Stores ..	.	...	...	..	8,660	3,358		
Takavi ..	...	..	...	...	2,923	7,394		
Total	24,475	28,359	29,530	184,761	213,156	207,138	191,643	186,382

BENGAL SECRETARIAT LIBRARY

Account No. 128.

CASH BALANCE in the TREASURIES under the GOVERNMENT of MYSORE on last day of each month in each year from 1870-71 to 1878-79.

Months.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	£	£	£	£	£	£	£	£	£
April ...	580,573	562,623	607,162	656,723	654,496	684,875	528,461	247,806	237,256
May ...	587,478	635,501	676,896	699,682	695,030	665,240	498,583	207,585	203,750
June ..	531,961	568,515	631,271	656,195	650,203	615,109	469,172	193,319	214,606
July ...	466,876	517,224	572	522,135	505,656	434,466	410,238	161,532	195,463
August ...	398,635	443,828	512,486	463,295	441,799	372,709	358,490	154,512	193,986
September ...	346,847	380,652	453,911	402,645	379,598	300,691	281,458	167,083	130,959
October ...	284 022	320,866	395,293	344,259	320,678	237,709	202,090	177,753	113,391
November ...	229.492	263,636	34,100	278,799	263,888	166,696	162,244	198,381	128,060
December	223,800	251,530	332,032*	267,331	271,315	257,828	165,555	201,778	176,872
January ,	292,638	312,309	337,545	339,309	395,634	372,602	202,684	274,902	239,530
February ...	380,372	390,788	435,965	434,990	489,936	456,829	265,744	220,186	338,573
March ...	474,404	509,866	553,088	561,582	651,498	546,942	288,017	272,966	464,448

Account No. 129.

MYSORE INVESTED SURPLUS ACCOUNT.

CREDITS.

Years.	Cash placed at credit of this account for investment in Government securities.	Nominal value of Government securities purchased.	Sale proceeds of Government securities (paid on account of Maharajah)	Discount on purchase of Government securities.	Interest realized on Government securities.	Miscellaneous items.	Opening Balance.			Total.
							Nominal value of Government securities.	Cash at credit.	Total	
	£	£	£	£	£	£	£	£	£	£
1864 65 ...	300,000	...	...	8,968	13,242	35	.	.	...	322,245
1865-66 ...	...	...	...	...	12,235	51	302,281	11,597	313,878	326,164
1866-67 ..	...	10,000	...	...	11,459	2	302,330	23,818	326,148	347,609
1867-68 ...	...	20,000	...	...	12,993	...	312,330	7,799	320,129	353,122
1868-69 ...	...	...	75,191	...	11,393	...	332,330	792	333,122	419,706
1869-70 ...	....	...	...	...	10,793	...	252,330	11,952	264,282	275,075
1870-71 ...	...	...	...	...	10,203	5	252,330	22,745	275,075	285,373
1871-72 ...	...	..	...	...	10,194	19	252,330	27,651	279,981	290,194
1872-73 ...	.	70,000	...	...	10,186	...	252,330	31,633	283,963	364,119
1873-74 ...	...	80,010	...	...	16,002	396	322,330	540	322,870	419,278
1874 75 ..	...	108,100	..	...	18,512	82	402,340	10,902	413,242	539,966
1875 76 ..	...	120,000	..	...	22,342	1	510,440	7,554	517,994	660,337
1876-77 ..	...	...	156,061*	...	24,693	...	630,440	18 517	648,957	829,711
1877-78 ..		...	451,689*	...	7,930	...	471,400	42,402	513,892	973,511

DEBITS.

Years.	Charged to this fund towards cost of Government securities purchased.	Nominal value of Government securities sold.	Sale proceeds of Government securities paid to General cash balance.	Payments on account of His Highness the Maharajah.	Mysore State Railway Surveys.	Miscellaneous items.	Closing Balance.			Total.
							Nominal value of Government securities.	Cash credit.	Total.	
	£	£	£	£	£	£	£	£	£	£
1864-65 ..	8,367	...	...	...	..	...	302,281	11,597	313,878	322,245
1865-66 ..	.	...	...	..	...	16	302,330	23,818	326,148	326,164
1866-67 .	9,130	..	..	18,350	..	...	312,330	7,799	320,129	347,609
1867-68 ..	20,000	.	...	...	...	...	332,330	792	333,122	353,122
1868-69 ...	..	80,000	75,191	231	...	2	252,330	11,952	264,282	419 706
1869-70 ..	.	...	...	...	...	...	252,330	22,745	275,075	275,075
1870-71	.	..	...	...	5,392	...	252,330	27,651	279,981	285,373
1871-72		...	...	...	6,231	...	252,330	31,633	283,963	290 ,194
1872-73 ..	41,255	...	...	...	...	24	322,330	540	322,870	364,119
1873-74	6,035	...	...	...	..	1	402,340	10,902	413,242	419,278
1874-75 .	21,972	...	...	...	...	...	510,440	7,554	517,994	539 966
1875-76 ...	11,100		...	...	...	280	630,440	18,517	648,957	660,337
1876-77 .	...	159,040	156,061	...	...	718	471,400	42,492	513,892	829 711
1877-78	..	471,400	451,689	...	...	28	...	50,394†	...	973,511

* On account of Famine

† N B.—This is a nominal balance consisting of Interest realized on the invested stock It will be adjusted in the books of 1878-79.

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